7,705
25,063
61,179
964,444
,263,832
358,581
2,935,507
1,678,396
639,234
328,803
4,782,867
1,915,551
1,199,507
853,936
1,403,735
1,655,576
530,565
1,959,804
397,022
2,727,59
435,
240
3,7
1,042,739
485
1,192,140
1,270,512
4,214,212
474,373
205,293
822,343
8,05

Facts and Figures on Government Finance

21st Biennial Edition 1981

Toward better government
Founded 1937

Tax Foundation
INCORPORATED

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The Tax Foundation, Incorporated, is a nonprofit research and public education organization founded in 1937 to monitor the fiscal and management aspects of government at all levels. The Foundation is nonpartisan and is supported by voluntary contributions from nearly 1,400 corporate and individual sponsors, nationwide. Its purpose, characterized by the motto "Toward Better Government Through Citizen Understanding," is to aid in the development of more efficient and economical government. It serves as a national information agency for individuals and organizations concerned with problems of government expenditures, taxation, and debt.

FOREWORD

To find the right answer, it is first necessary to ask the right question. In matters of public finance and in the tax and fiscal arena, those questions cannot be formulated without mountains of statistical data. *Facts and Figures on Government Finance*, presented here in its twenty-first edition, seeks to reduce those mountains to manageable proportions—for government officials, for decision makers in industry and commerce, for educators and students of public finance and economics, and for opinion makers in the mass media.

For a nation confronted by record inflation and interest rates since the previous edition of this fiscal handbook appeared two years ago, the questions are many and complex:

*How is the money to finance the public sector being raised? What proportion is from taxes, from nontax revenues, from borrowing?

*How are these tax dollars or the borrowed funds to cover deficit spending being used? Any budget—whether for a public body or a corporation—inevitably sets and structures priorities, and these ought to undergo periodic review.

*What are the long-term trends in taxing, spending, and public debt? What shifts do they reflect? How have the relative roles of Federal, state, and local government changed as indicated by measures of tax and fiscal activities at the various levels of government?

*What is the relationship of the public sector's taxing and spending policies to the private wealth of the nation?

Facts and Figures on Government Finance, 21st biennial edition, does not seek to answer these complex questions. Indeed, no hard-and-fast, once-and-for-all answer exists to most of them. What this working tool does furnish is the statistical underpinnings vital to a rational and meaningful debate of public finance issues. It has been meticulously assembled to provide an accurate, reliable, and complete source of information on taxes, expenditures, and indebtedness at all levels of government.

We offer this volume in the hope that its carefully researched contents will help shape a rational fiscal policy and aid those, inside and outside of government, who seek to maintain a strong America; to nurture the aged, the needy, and the infirm; and to rebuild our nation's industrial base.

Thomas M. Macioce
Chairman

INTRODUCTORY NOTES TO TABLES

Data on governmental revenues and expenditures are compiled by many agencies for different purposes. It is not surprising, therefore, that differences among various series on governmental finances may be confusing to the layman and, indeed, to students of public finance. Some introductory explanations, therefore, can be of assistance to the user.

Sources of Federal Data

The chief sources of data on Federal government finances are the Office of Management and Budget and the Treasury Department. The budget division publishes annually *The Budget of the United States Government*, which contains detailed data for the past and current fiscal years and budgetary requests and estimates for the following fiscal year.

The *Budget* for 1969 was the first to adopt the unified concept recommended by the President's Commission on Budget Concepts. This budget format includes the receipts and outlays of the trust funds, which were excluded from the old "administrative budget." The unified concept also distinguishes "expenditures" from "net lending," primarily for the purpose of evaluating the economic impact of the budget. As in previous budgets, both receipts and outlays are on a cash, rather than accrual, basis.

Certain changes were made also in the definition of "borrowing." Most notable is that sales of certificates of participation in Federal loans are now treated as part of borrowing. The old administrative budget and the "consolidated cash budget" treated these sales as receipts of the public enterprise funds involved and thus as an offset to expenditures.

The Treasury provides useful historical data in the *Treasury Bulletin* and the *Annual Report of the Secretary of the Treasury.* These are also the primary sources of detailed data on the Federal debt.

Another official source is Federal receipts and expenditures as they appear in the national income accounts published by the Bureau of Economic Analysis of the Department of Commerce. Since much economic analysis is now based on the national income accounts, there is value in having details of the government sector comparable to the data for the private sector. This "Federal sector of the national income accounts" presentation differs from the unified budget basis chiefly in two respects. First, capital transactions which do not represent current flows of income and production are excluded—these are purely financial transactions or transactions in existing physical assets. Second, business taxes (and certain other items) are on an accrual basis; corporate profits taxes, for example, are shown for the year in which tax liability is incurred rather than in the year actually paid. The same remarks apply to state and local government finances as shown in the national income accounts.

Census Data on All Governments

The basic source of data on the operations of state and local governments and all governments combined is the Bureau of the Census, Department of Commerce. It has largely accomplished the tremendous task of establishing and maintaining comparable data on the finances of all three levels of government. For this purpose the Census has adapted data from the Treasury Department and the Office of Management and Budget to concepts appropriate for all governments. For this reason there are differences between the series published by these agencies. For similar reasons Census data on state government finances differ from those published in the budgets of the various states.

There are two important differences between the Census basis for Federal finances and budgetary sources. (1) The classification of functions differs substantially. Thus the Census classification does not include a functional grouping of veterans benefits; instead, expenditures under this head in the Federal *Budget* are distributed among other functions including education, hospitals, welfare, etc. (2) Various enterprise operations are reported on a gross basis by the Census and on a net basis in the Federal *Budget*. In the Census publications, "general expenditures" include total expenditures of the postal service, not merely the excess of expenditures over receipts as in the *Budget*.

Total expenditures include expenditures for utilities, liquor stores, and insurance benefits as well as those for the more typical governmental functions. *General expenditures* include only those for the usual governmental functions, such as education, highways, public welfare, and payment of interest. *Direct expenditures for own purposes* exclude payments to another level of government.

Similar distinctions are made on the revenue side. *Total revenue* includes payments from other governments, and revenue from own sources. *Revenue from own sources* includes utility, liquor stores, and insurance trust revenue, as well as taxes, charges, and other general revenues. *General revenue from own sources* excludes revenue from utilities, liquor stores, and insurance trusts and payments from another level of government.

Notes on Rounding, Symbols, Fiscal Periods, Per Capita Figures

Because of rounding, the detail shown in the tables may not always add to totals. The abbreviation "n.a." is used for data not available. A dash indicates that a particular series is zero for the year or category concerned. In the case of Alaska and Hawaii, a dash may also indicate the absence or lack of availability of data.

Unless otherwise noted, national totals include Alaska beginning in 1959 and Hawaii beginning in 1960.

Fiscal year figures for the Federal government prior to 1977 relate to the 12-month period beginning July 1 and ending June 30. As of 1977, the fiscal year is October 1 to September 30. For most state governments, and school districts, the fiscal year is the 12 months ending June 30. Among other units of local government, where there is more variation in fiscal years, a considerable proportion use a period ending December 31. Beginning in 1963 financial data for local governments, as reported by the Bureau of the Census, are grouped in terms of fiscal years which closed within the 12 months ended June 30. Previously, local government amounts were grouped in terms of fiscal years ended within the particular calendar year.

Per capita figures for fiscal year data are based generally on population as of the middle of the fiscal year. Unless otherwise noted, the population series used exclude armed forces overseas. For this reason per capita figures are slightly higher in wartime periods than they otherwise would be.

Sources and Acknowledgments

The sources cited are the government departments or private organizations which publish the primary data. Detailed sources giving the publications from which the data were obtained are available on request.

The cooperation of the following agencies is particularly appreciated: Department of Agriculture—Commodity Credit Corporation and Economics and Statistics Service; Department of Commerce—Bureau of the Census, Bureau of Economic Analysis, Bureau of Industrial Economics, and International Trade Administration; Department of Education—National Center for Education Statistics; Department of Health and Human Services—Health Care Financing Administration and Social Security Administration; Department of Labor—Bureau of Labor Statistics and Employment and Training Administration; Office of Management and Budget; Office of Personnel Management; Treasury Department; Community Services Administration; Board of Governors of the Federal Reserve System; Federal Trade Commission; Securities and Exchange Commission; Organization for Economic Cooperation and Development; Commerce Clearing House; The Conference Board; National Bureau of Economic Research; National Association of State Racing Commissioners; and Sales and Marketing Management, Inc.

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Section I

FEDERAL, STATE, AND LOCAL GOVERNMENTS

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1. Government and the Changing Economy

Annual Change in Selected Economic, Business, and Governmental Indicators

Selected Periods 1939-40 to 1979-80[a]

Section and item	Percentage increase — average per year			
	1939-40 to 1949-50	1949-50 to 1959-60	1959-60 to 1969-70	1969-70 to 1979-80
I. Government — Federal, state, and local				
Expenditures	13.2	8.0	8.2	10.7
Tax receipts	14.4	8.7	8.1	10.2
Federal, state, and local debt	16.1	2.4	3.7	9.2
II. Selected economic series				
Gross national product	11.1	5.9	7.0	10.2
Government purchases of goods and services	10.5	10.0	8.2	9.3
Private purchases of goods and services	11.2	5.1	6.6	10.5
Population (July 1)	1.8	1.4	1.3	1.1
Civilian employment	2.2	1.1	1.8	2.2
Per capita disposable income in constant dollars	2.6	1.3	3.1	2.2
Consumer price index	5.6	2.1	2.7	7.8
III. The Federal government				
Budget receipts	20.0	8.9	7.7	10.4
Budget outlays	16.2	8.0	7.9	11.4
Public debt	19.6	1.2	2.8	9.1
Outlays for national defense and international affairs and finance	27.6	10.7	5.5	5.9
Domestic-civilian expenditures	11.3	7.1	10.2	14.3
Federal tax receipts (including social insurance taxes)	21.1	8.9	7.7	10.1
Federal civilian employment, Executive Branch	6.6	2.1	2.0	.6
IV. State and local governments				
Total revenue	8.1	8.9	9.6	11.7
Aid received from Federal government	10.2	10.9	12.1	14.7
Total expenditures	9.5	8.1	9.3	11.1
Total debt	1.7	11.2	7.5	8.7
Employment	2.5	4.1	4.7	2.9
V. State governments				
Total revenue	9.3	9.0	10.5	12.0
General tax revenue	9.1	8.6	10.3	11.1
Aid received from Federal government	13.1	10.9	11.7	12.3
Total expenditures	11.2	7.7	10.4	11.4
Direct general expenditures	11.4	8.3	10.6	11.0
State payments to local governments	9.8	8.4	11.8	11.1
Total debt	3.9	13.4	8.5	11.5
VI. Local governments				
Total revenue	7.6	8.8	9.1	11.4
General tax revenue	5.9	8.5	7.9	8.5
Total expenditures	8.3	8.6	9.0	10.8
Direct general expenditures	8.5	8.7	9.3	10.4
Education	9.9	10.2	9.8	9.5
Other	7.7	7.7	8.8	11.2
Total debt	1.2	10.6	7.0	7.4

---

[a] Economic series in Section II generally relate to calendar years 1940, 1950, 1960, 1970, and 1980. Governmental series in Sections I, IV, V, and VI relate to fiscal years 1940, 1950, 1960, 1970, and 1979; in Section III (Federal) these series relate to fiscal years 1940, 1950, 1960, 1970, and 1980.

Source: Computed by Tax Foundation.

2. Number of Governmental Units in the United States

Total by Level of Government by State, 1977

Selected Years, 1942-1977

Year and state	All government units[a]	Counties[b]	Municipalities	Townships and towns	School districts[c]	Special districts
A. Total units						
1942	155,116	3,050	16,220	18,919	108,579	8,299
1952	116,807	3,052	16,807	17,202	67,355	12,340
1957	102,392	3,050	17,215	17,198	50,454	14,424
1962	91,237	3,043	18,000	17,142	34,678	18,323[d]
1967	81,299	3,049	18,048	17,105	21,782	21,264
1972	78,269	3,044	18,517	16,991	15,781	23,885
1977	79,913	3,042	18,862	16,822	15,174	25,962
B. 1977 Detail by state						
Total	79,913	3,042	18,862	16,822	15,174	25,962
Alabama	950	67	419	–	127	336
Alaska	151	8	142	–	–	–
Arizona	421	14	70	–	230	106
Arkansas	1,347	75	467	–	380	424
California	3,807	57	413	–	1,109	2,227
Colorado	1,460	62	262	–	185	950
Connecticut	435	–	33	149	16	236
Delaware	211	3	55	–	25	127
Florida	912	66	389	–	95	361
Georgia	1,264	158	530	–	188	387
Hawaii	20	3	1	–	–	15
Idaho	973	44	199	–	117	612
Illinois	6,621	102	1,274	1,436	1,063	2,745
Indiana	2,855	91	563	1,008	307	885
Iowa	1,853	99	955	–	464	334
Kansas	3,726	105	625	1,449	327	1,219
Kentucky	1,184	119	405	–	181	478
Louisiana	459	62	300	–	66	30
Maine	780	16	24	475	86	178
Maryland	427	23	151	–	–	252
Massachusetts	767	12	39	312	75	328
Michigan	2,634	83	531	1,245	606	168
Minnesota	3,438	87	855	1,792	440	263
Mississippi	836	82	283	–	166	304
Missouri	2,938	114	916	326	574	1,007
Montana	959	56	126	–	465	311
Nebraska	3,486	93	534	471	1,195	1,192
Nevada	183	16	17	–	17	132
New Hampshire	507	10	13	221	159	103
New Jersey	1,518	21	335	232	549	380
New Mexico	314	32	93	–	88	100
New York	3,310	57	618	930	740	964
North Carolina	875	100	472	–	–	302
North Dakota	2,708	53	361	1,360	346	587
Ohio	3,286	88	935	1,319	631	312
Oklahoma	1,676	77	567	–	625	406
Oregon	1,448	36	239	–	375	797
Pennsylvania	5,247	66	1,015	1,549	581	2,035
Rhode Island	121	–	8	31	3	78
South Carolina	586	46	264	–	93	182
South Dakota	1,728	64	311	1,010	194	148
Tennessee	906	94	326	–	14	471
Texas	3,884	254	1,066	–	1,138	1,425
Utah	493	29	216	–	40	207
Vermont	648	14	57	237	272	67
Virginia	390	95	229	–	–	65
Washington	1,667	39	265	–	302	1,060
West Virginia	596	55	227	–	55	258
Wisconsin	2,519	72	576	1,270	410	190
Wyoming	386	23	90	–	55	217
District of Columbia	2	–	1	–	–	1

[a] Includes the Federal government, the District of Columbia, and the state governments. Alaska and Hawaii are included beginning 1952. Among the local units, 67,780 had property-taxing power in 1977.

[b] Excludes areas corresponding to counties but having no organized county government.

[c] Excludes local school systems operated as part of state, county, municipal, or township governments.

[d] Beginning 1962, data are not strictly comparable to prior years because of a change in classification.

Source: Department of Commerce, Bureau of the Census.

3. Summary of Total Government Revenue, Expenditures, and Debt

Selected Fiscal Years 1913-1979[a]

(Billions)

Item	1913	1927	1940	1950	1960	1970	1979
All governments[b]							
Revenue	$3.0	$12.2	$17.8	$66.7	$153.1	$333.8	$829.4
General	2.9	11.6	14.9	58.5	130.6	272.5	640.5
Utility and liquor stores	.1	.4	1.0	2.7	4.9	8.6	22.6
Insurance trust	(c)	.2	1.9	5.5	17.6	52.7	166.2
Expenditures (direct)	3.2	11.2	20.4	70.3	151.3	333.0	832.4
General	3.0	10.6	18.1	60.7	128.6	275.0	630.7
Utility and liquor stores	.2	.5	1.3	2.7	5.1	9.4	30.8
Insurance trust	(c)	.1	1.0	6.9	17.6	48.5	170.9
Debt outstanding	5.6	33.4	63.3	281.5	364.0	514.5	1,137.9
Federal							
Revenue	1.0	4.5	7.0	43.5	99.8	205.6	500.9
General	1.0	4.4	6.2	40.1	87.1	163.6	373.8
Intergovernmental	—	—	—	—	—	—	1.3
Insurance trust	—	.1	.8	3.5	12.7	42.0	127.2
Expenditures	1.0	3.5	10.1	44.8	97.3	208.2	537.2
Intergovernmental	(c)	.1	.9	2.4	7.0	23.3	85.2
Direct	1.0	3.4	9.2	42.4	90.3	184.9	452.0
General	1.0	3.4	8.9	37.9	76.7	143.7	304.7
Insurance trust	—	(c)	.3	4.5	13.6	41.2	147.4
Debt outstanding	1.2	18.5	43.0	257.4	286.3	370.9	833.8
State and local							
Revenue	2.0	7.8	11.7	25.6	60.3	150.1	404.9
Intergovernmental	(c)	.1	.9	2.5	7.0	21.9	75.2
Own sources	2.0	7.7	10.8	23.2	53.3	128.2	329.8
General	1.9	7.2	8.7	18.4	43.5	108.9	268.1
Utility and liquor stores	.1	.4	1.0	2.7	4.9	8.6	22.6
Insurance trust	(c)	.2	1.1	2.0	4.9	10.7	39.0
Expenditures (direct)	2.3	7.8	11.2	27.9	61.0	148.1	381.9[d]
General	2.1	7.2	9.2	22.8	51.9	131.3	327.5
Utility and liquor stores	.2	.5	1.3	2.7	5.1	9.4	30.8
Insurance trust	(c)	.1	.7	2.4	4.0	7.3	23.5
Debt outstanding	4.4	14.9	20.3	24.1	70.0	143.6	304.1

[a] Debt as of the end of the fiscal year. Beginning in 1963, data for local governments are reported on a somewhat different chronological basis (see Introductory Notes to Tables).

[b] To avoid duplication, intergovernmental transactions between levels of government are eliminated in the combined totals.

[c] Less than $50 million.

[d] Includes $1.5 billion payments to Federal government, not shown in detail.

Source: Department of Commerce, Bureau of the Census.

5. Expenditures of All Governments by Function and Level of Government

Fiscal Year 1979

(Millions)

Function	Total	Federal	State	Local
Total expenditures	$832,385	$537,195	$224,644	$233,323
Less: Intergovernmental expenditures	(a)	85,184	75,954	1,639
To Federal government	(a)	—	1,493	—
To state governments	(a)	54,397	—	1,639
To local governments	(a)	30,787	74,461	—
Equals: Direct expenditures	832,385	452,011	148,690	231,684
General	630,683	304,659	124,554	201,470
National defense and international relations	128,529	128,529	—	—
Education	129,427	9,979	31,517	87,932
Highways	29,001	561	17,079	11,361
Public welfare	59,140	18,722	28,742	11,676
Hospitals	25,737	4,698	10,221	10,818
Health	11,414	4,235	3,565	3,614
Police	13,931	1,724	1,825	10,383
Natural resources	30,338	25,632	3,594	1,112
Housing and urban renewal	7,961	3,237	214	4,510
Air transportation	4,205	2,299	258	1,648
Water transport and terminals	2,842	1,797	304	741
Social insurance administration	4,098	2,292	1,799	7
Financial administration[b]	18,621	4,808	5,300	8,512
Interest on general debt[c]	61,755	48,768	5,790	7,197
Other[d]	103,684	47,378	14,346	41,960
Utility and liquor stores	30,846	—	4,025	26,821
Insurance trust	170,856	147,352	20,111	3,394
Employee retirement	24,806	12,533	8,937	3,336
Unemployment compensation[e]	9,028	142	8,828	58
Old-age, survivors, disability and health insurance	129,177	129,177	—	—
Railroad retirement	4,238	4,238	—	—
Other	3,607	1,262	2,346	—

[a] To avoid duplication, intergovernmental transactions between levels of government are eliminated in the combined total.

[b] Includes general control.

[c] Excluding, as intergovernmental transactions, interest on Federal securities held by Federal agencies and funds.

[d] Includes postal service, space research and technology, correction, sewers, libraries, sanitation, fire, parking facilities, local parks, general (state-local) public buildings, and unallocable services.

[e] Relates to cooperative state-Federal programs administered by state employment security agencies, including regular and extended or supplemental programs.

Source: Department of Commerce, Bureau of the Census.

6. Federal, State, and Local Expenditures[a]

Selected Fiscal Years 1902-1980[b]

(Millions)

Year	Total	Federal	State	Local
1902	$1,660	$572	$179	$909
1913	3,215	970	372	1,873
1922	9,297	3,763	1,261	4,273
1927	11,220	3,533	1,882	5,805
1932	12,437	4,266	2,562	5,609
1934	12,807	5,941	2,532	4,334
1936	16,758	9,165	3,144	4,449
1938	17,675	8,449	3,955	5,271
1940	20,417	10,061	4,545	5,811
1942	45,576	35,549	4,456	5,571
1944	109,947	100,520	4,062	5,365
1946	79,707	66,534	6,162	7,011
1948	55,081	35,592	9,531	9,959
1950	70,334	44,800	12,774	12,761
1952	99,847	71,568	13,330	14,948
1953	110,054	79,990	14,086	15,978
1954	111,332	77,692	15,802	17,837
1955	110,717	73,441	17,400	19,875
1956	115,796	75,991	18,379	21,426
1957	125,463	81,783	20,405	23,274
1958	134,931	86,054	23,337	25,539
1959	145,748	93,531	25,106	27,111
1960	151,288	97,284	25,035	28,970
1961	164,875	104,863	28,231	31,782
1962	176,240	113,428	29,210	33,601
1963	184,996	118,805	31,770	34,421
1964	196,431	125,949	33,438	37,045
1965	205,682	130,059	35,726	39,897
1966	224,813	143,022	39,114	42,677
1967	257,800	166,849	45,096	45,855
1968	282,645	184,464	50,046	48,135
1969	308,344	196,165	56,625	55,554
1970	332,985	208,190	64,665	60,130
1971	369,423	226,157	75,882	67,384
1972	399,098	242,186	81,208	75,705
1973	436,907	272,709	87,646[c]	76,552[c]
1974	478,325	295,147	100,513	82,665
1975	560,129	340,542	122,153	97,434
1976	625,076	389,905	127,678	107,493
1977	680,329	430,594	137,683	112,052
1978	745,438	477,825	149,476	118,137
1979	832,385	535,702	168,608	128,075
1980	942,400	618,206	187,154	137,040

Grants-in-aid and other intergovernmental payments are counted as expenditures of the first disbursing unit. Total expenditures are shown as defined by the Bureau of the Census including insurance trust expenditures. (See Introductory Notes to Tables.)

Data for 1980 estimated by Tax Foundation. Beginning in 1963, data for local governments are reported on a somewhat different basis.

Partly estimated.

ource: Department of Commerce, Bureau of the Census.

7. Federal, State, and Local Expenditures: Per Capita and Percentage Distribution

Selected Fiscal Years 1902-1980[a]

Year	Per capita				Percentage distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$21	$7	$2	$12	100.0	34.5	10.8	54.8
1913	33	10	4	19	100.0	30.2	11.6	58.3
1922	85	34	12	39	100.0	40.5	13.6	46.0
1927	95	30	16	49	100.0	31.5	16.8	51.7
1932	100	34	21	45	100.0	34.3	20.6	45.1
1934	102	47	20	34	100.0	46.4	19.8	33.8
1936	131	72	25	35	100.0	54.7	18.8	26.5
1938	137	65	31	41	100.0	47.8	22.4	29.8
1940	155	77	35	44	100.0	49.3	22.3	28.5
1942	341	626	33	42	100.0	78.0	9.8	12.2
1944	821	751	30	40	100.0	91.4	3.7	4.9
1946	581	485	45	51	100.0	83.5	7.7	8.8
1948	380	246	66	69	100.0	64.6	17.3	18.1
1950	468	298	85	85	100.0	63.7	18.2	18.1
1952	646	463	86	97	100.0	71.7	13.4	15.0
1953	700	509	90	102	100.0	72.7	12.8	14.5
1954	696	486	99	112	100.0	69.8	14.2	16.0
1955	679	451	107	122	100.0	66.3	15.7	18.0
1956	697	458	111	129	100.0	65.6	15.9	18.5
1957	742	484	121	138	100.0	65.2	16.3	18.6
1958	784	500	136	148	100.0	63.8	17.3	18.9
1959	833	534	143	155	100.0	64.2	17.2	18.6
1960	846	544	140	152	100.0	64.3	16.5	19.1
1961	908	577	155	175	100.0	63.6	17.1	19.3
1962	955	615	158	182	100.0	64.4	16.6	19.1
1963	988	634	170	184	100.0	64.2	17.2	18.6
1964	1,034	663	176	195	100.0	64.1	17.0	18.9
1965	1,069	676	186	207	100.0	63.3	17.4	19.4
1966	1,155	735	201	219	100.0	63.6	17.4	19.0
1967	1,311	849	229	233	100.0	64.7	17.5	17.8
1968	1,423	929	252	242	100.0	65.3	17.7	17.0
1969	1,538	978	282	277	100.0	63.6	18.3	18.0
1970	1,643	1,027	319	297	100.0	62.5	19.4	18.1
1971	1,801	1,102	370	328	100.0	61.2	20.5	18.2
1972	1,924	1,168	392	365	100.0	60.7	20.3	19.0
1973	2,089	1,304	419	366	100.0	62.4	20.1	17.5
1974	2,270	1,401	477	392	100.0	61.7	21.0	17.3
1975	2,639	1,604	576	459	100.0	60.8	21.8	17.4
1976	2,921	1,822	597	502	100.0	62.4	20.4	17.2
1977	3,156	1,997	639	520	100.0	63.2	20.3	16.5
1978	3,429	2,198	688	543	100.0	64.1	20.1	15.8
1979	3,797	2,444	769	584	100.0	64.4	20.3	15.4
1980	4,260	2,794	846	619	100.0	65.6	19.9	14.5

[a] Data for 1980 estimated by Tax Foundation.

Source: Computed by Tax Foundation from data in Table 6 and population, excluding armed forces overseas, as of January 1.

8 Revenue of All Governments by Source and Level of Government

Overlapping in the Sources of Intergovernmental Revenue

Fiscal Year 1979

(Millions)

Source	Total	Federal	State	Local
tal revenue	$829,371	$500,927	$247,005	$234,630
tergovernmental	([a])	1,326	57,087	94,777
From Federal government	([a])	—	54,548	20,616
From state government	([a])	1,326	—	74,162
From local government	([a])	—	2,539	([b])
evenue from own sources	829,371	499,601	189,917	139,853
General	640,543	372,428	150,906	117,209
Taxes	524,446	318,932	124,908	80,606
Property	64,944	—	2,490	62,453
Individual income	254,773	217,841	32,622	4,309
Corporation income	77,805	65,677	12,128	([c])
Sales and gross receipts	100,961	26,714	63,668	10,579
Customs duties	7,688	7,688	—	—
General sales and gross receipts	46,559	—	39,505	7,053
Motor fuel	15,268	5,188	9,980	100
Alcoholic beverages	8,177	5,629	2,400	148
Tobacco products	6,269	2,496	3,640	133
Public utilities	8,006	2,788	2,933	2,285
Other	8,994	2,925	5,209	860
Motor vehicle and operators licenses	5,539	—	5,155	384
Death and gift	7,384	5,411	1,973	([d])
All other	13,040	3,289	6,871	2,880
Charges and miscellaneous	116,096	53,496	25,998	36,603
Utility and liquor stores	22,628	—	3,641	18,988
Insurance trust	166,200	127,173	35,370	3,657
Employee retirement	25,309	3,386	18,341	3,582
Unemployment compensation[e]	13,135	194	12,866	75
Old-age, survivors, disability and health insurance	120,522	120,522	—	—
Railroad retirement	2,409	2,409	—	—
Other	4,825	662	4,163	—

To avoid duplication, transactions between levels of government are eliminated in the combined otal.

Transactions among local units of government are excluded.

ncluded in individual income tax collections.

ncluded in "All other" taxes.

Relates to cooperative state-Federal programs administered by state employment security agencies ncluding regular and extended or supplemental programs.

urce: Department of Commerce, Bureau of the Census.

9. Federal, State, and Local Tax Receipts[a]

Selected Fiscal Years 1902-1980[b]

(Millions)

Year	Total	Federal	State	Local
1902	$1,373	$513	$156	$704
1913	2,271	662	301	1,308
1922	7,387	3,371	947	3,069
1927	9,451	3,364	1,608	4,479
1932	7,977	1,813	1,890	4,274
1934	8,854	2,942	1,979	3,933
1936	10,606	3,882	2,641	4,083
1938	14,189	5,877	3,834	4,478
1940	14,243	5,583	4,157	4,503
1942	22,962	13,351	4,979	4,632
1944	52,050	41,953	5,390	4,707
1946	48,988	37,887	5,971	5,130
1948	54,584	40,180	7,802	6,602
1950	54,799	37,853	8,958	7,988
1952	84,800	64,036	11,295	9,469
1953	89,779	67,496	11,922	10,361
1954	90,917	67,584	12,352	10,981
1955	87,916	63,291	12,735	11,890
1956	100,025	72,340	14,690	12,995
1957	107,693	77,362	16,041	14,290
1958	108,593	76,716	16,412	15,465
1959	110,209	76,178	17,495	16,536
1960	126,678	88,419	20,172	18,087
1961	131,506	90,322	21,374	19,810
1962	139,471	95,262	23,210	20,999
1963	148,715	101,701	25,109	21,905
1964	158,469	107,630	27,289	23,550
1965	165,475	111,231	29,120	25,124
1966	184,730	124,940	32,420	27,370
1967	207,636	143,716	34,836	29,084
1968	217,697	147,572	38,947	31,178
1969	259,979	180,710	44,481	34,788
1970	274,996	185,670	50,486	38,840
1971	277,822	180,349	54,031	43,442
1972	315,014	202,268	62,998	49,748
1973	348,073	222,463	72,564	53,046
1974	387,611	251,790	79,337	56,484
1975	416,362	267,321	87,691	61,350
1976	446,887	283,794	95,421	67,672
1977	523,237	338,754	109,607	74,876
1978	584,810	381,200	123,155	80,455
1979	659,462	442,057	136,724	80,681
1980	727,028	490,361	151,471	85,196

[a] Includes social insurance taxes and Federal supplementary medical insurance; excludes contributions to workers' compensation systems.

[b] Data for 1980 estimated by Tax Foundation.

Source: Department of Commerce, Bureau of the Census.

10. Federal, State, and Local Tax Receipts: Per Capita and Percentage Distribution

Selected Fiscal Years 1902-1980[a]

Year	Per capita				Percentage distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$18	$7	$2	$9	100.0	37.4	11.4	51.3
1913	24	7	3	14	100.0	29.2	13.3	57.6
1922	68	31	9	28	100.0	45.6	12.8	41.5
1927	80	28	14	38	100.0	35.6	17.0	47.4
1932	64	15	15	34	100.0	22.7	23.7	53.6
1934	70	23	16	31	100.0	33.2	22.4	44.4
1936	83	30	21	32	100.0	36.6	24.9	38.5
1938	110	45	30	35	100.0	41.4	27.0	31.6
1940	108	42	32	34	100.0	39.2	29.2	31.6
1942	172	100	37	35	100.0	58.1	21.7	20.2
1944	389	313	40	35	100.0	80.6	10.4	9.0
1946	357	276	44	38	100.0	77.3	12.2	10.5
1948	377	277	54	46	100.0	73.6	14.3	12.1
1950	365	252	60	53	100.0	69.1	16.3	14.6
1952	548	414	73	61	100.0	75.5	13.3	11.2
1953	571	429	76	66	100.0	75.2	13.3	11.5
1954	569	423	77	69	100.0	74.3	13.6	12.1
1955	539	388	78	73	100.0	72.0	14.5	13.5
1956	602	436	88	78	100.0	72.3	14.7	13.0
1957	637	457	95	85	100.0	71.8	14.9	13.3
1958	631	446	95	90	100.0	70.6	15.1	14.2
1959	630	435	100	94	100.0	69.1	15.9	15.0
1960	709	495	113	101	100.0	69.8	15.9	14.3
1961	724	497	118	109	100.0	68.7	16.3	15.1
1962	756	516	126	114	100.0	68.3	16.6	15.1
1963	794	543	134	117	100.0	68.4	16.9	14.7
1964	834	567	144	124	100.0	67.9	17.2	14.9
1965	859	578	151	130	100.0	67.2	17.6	15.2
1966	949	642	167	141	100.0	67.6	17.5	14.8
1967	1,056	731	177	148	100.0	69.2	16.8	14.0
1968	1,096	743	196	157	100.0	67.8	17.9	14.3
1969	1,297	901	222	174	100.0	69.5	17.1	13.4
1970	1,357	916	249	192	100.0	67.5	18.4	14.1
1971	1,354	879	263	212	100.0	64.9	19.4	15.6
1972	1,519	975	304	240	100.0	64.2	20.0	15.8
1973	1,664	1,064	347	254	100.0	63.9	20.8	15.2
1974	1,840	1,195	377	268	100.0	65.0	20.5	14.6
1975	1,962	1,259	413	289	100.0	64.2	21.1	14.7
1976	2,089	1,326	446	316	100.0	63.5	21.4	15.1
1977	2,427	1,571	508	347	100.0	64.7	20.9	14.3
1978	2,690	1,754	567	370	100.0	65.2	21.1	13.8
1979	3,008	2,017	624	368	100.0	67.0	20.7	12.2
1980	3,286	2,217	685	385	100.0	67.4	20.8	11.7

[a] Data for 1980 estimated by Tax Foundation.

Source: Computed by Tax Foundation from data in Table 9 and population, excluding armed forces overseas, as of January 1.

11. Tax Index and Tax Receipts by Type of Tax[a]

All Governments

Calendar Years 1965-1979[b]

Year	All taxes	Personal income taxes	Corporate profits taxes	Indirect business taxes[c]	Social insurance contributions	All other taxes[d]
	Tax index, 1967 = 100					
1965	82.9	78.6	95.1	89.1	69.9	90.4
1966	93.3	90.6	103.6	92.9	89.9	96.8
1967	100.0	100.0	100.0	100.0	100.0	100.0
1968	115.5	119.7	121.3	112.5	110.6	105.0
1969	130.1	143.2	122.1	123.4	126.7	117.7
1970	132.2	140.9	106.1	134.5	135.3	124.5
1971	140.3	138.6	116.1	147.8	149.3	143.5
1972	159.9	170.1	127.9	158.4	169.7	163.5
1973	179.3	182.0	149.9	171.7	211.9	165.3
1974	198.4	207.8	161.3	183.5	240.5	164.8
1975	203.5	202.7	153.4	198.3	256.2	172.3
1976	234.1	238.1	196.5	215.5	292.4	192.6
1977	263.9	273.5	223.6	234.7	331.1	228.0
1978	298.1	318.4	260.2	252.1	381.9	204.0
1979	335.3	371.0	284.8	267.0	444.6	199.9
	Tax receipts (billions)					
1965	$181.9	$55.5	$30.9	$60.2	$29.4	$5.8
1966	204.6	64.0	33.7	62.8	37.9	6.2
1967	219.3	70.6	32.5	67.6	42.2	6.4
1968	253.4	84.5	39.4	76.1	46.6	6.7
1969	285.3	101.2	39.7	83.5	53.4	7.5
1970	290.0	99.6	34.5	91.0	57.0	8.0
1971	307.7	97.9	37.7	99.9	63.0	9.2
1972	350.8	120.2	41.5	107.1	71.5	10.5
1973	393.3	128.6	48.7	116.1	89.3	10.6
1974	435.2	146.8	52.4	124.1	101.4	10.6
1975	446.2	143.2	49.8	134.1	108.0	11.0
1976	513.4	168.2	63.8	145.8	123.3	12.3
1977	578.7	193.2	72.6	158.7	139.5	14.6
1978	654.0	224.9	84.5	170.5	161.0	13.1
1979	735.4	262.1	92.5	180.6	187.4	12.8

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis. For separate data on Federal and state and local taxes, see Tables 100 and 147.

[b] Data for 1979 are preliminary.

[c] Sales, excise, and customs levies and real property taxes.

[d] Estate and gift and personal property taxes.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

12. Gross Debt of Federal, State, and Local Governments[a]

End of Selected Fiscal Years 1902-1980[b]

(Millions)

Year	Total	Federal[c]	State	Local
902	$3,285	$1,178	$230	$1,877
913	5,607	1,193	379	4,035
922	33,072	22,963	1,131	8,978
927	33,393	18,512	1,971	12,910
932	38,692	19,487	2,832	16,373
934	45,982	27,053	3,248	15,681
936	53,253	33,779	3,413	16,061
938	56,601	37,165	3,343	16,093
940	63,251	42,968	3,590	16,693
942	91,759	72,422	3,257	16,080
944	218,482	201,003	2,776	14,703
946	285,339	269,422	2,353	13,564
948	270,948	252,292	3,676	14,980
950	281,445	257,357	5,258	18,830
952	289,205	259,105	6,874	23,226
953	299,852	266,071	7,824	25,957
954	310,190	271,260	9,600	29,331
955	318,641	274,374	11,198	33,069
956	321,619	272,751	12,890	35,978
957	323,566	270,527	13,738	39,301
958	334,530	276,343	15,394	42,793
959	348,816	284,706	16,930	47,180
960	356,286	286,331	18,543	51,412
961	363,994	288,971	19,993	55,030
962	379,479	298,201	22,023	59,255
963	390,916	305,860	23,176	61,881
964	403,935	311,713	25,041	67,181
965	416,786	317,274	27,034	72,478
966	426,958	319,907	29,564	77,487
967	439,880	326,221	32,472	81,185
968	468,736	347,578	35,666	85,492
969	487,268	353,720	39,555	93,995
970	514,489	370,919	42,008	101,563
971	556,957	398,130	47,793	111,034
972	602,418	427,260	54,453	120,705
973	656,903	468,418	59,375	129,110
974	692,851	486,235	65,296	141,320
975	764,055	544,129	72,127	147,798
976	871,815	631,283	84,825	155,707
977	966,668	709,136	90,200	167,332
978	1,060,856	780,423	102,569	177,864
979	1,137,853	833,750	111,740	192,363
980	1,244,929	914,317	123,968	206,644

Short- and long-term debt outstanding.

State and local debt for 1980 estimated by Tax Foundation.

Public debt of the U.S. government.

ource: Department of Commerce, Bureau of the Census; and Treasury Department.

4. Government Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1949-1980

(Billions)

Item	1949	1959	1970	1975	1979	1980
Total receipts, national income basis	$55.9	$129.4	$302.8	$470.5	$765.2	$836.7
Personal tax and nontax receipts	18.5	46.0	115.8	168.9	302.0	338.5
Corporate profits tax accruals	10.2	23.6	34.2	50.6	87.6	82.3
Indirect business tax and nontax accruals	21.3	41.8	94.3	140.1	188.4	212.2
Contributions for social insurance	5.9	18.0	58.6	110.9	187.1	203.7
Total expenditures, national income basis	59.3	131.0	313.4	534.3	753.2	868.9
Purchases of goods and services	38.4	97.6	220.1	339.9	473.8	534.7
Transfer payments	16.8	27.1	78.3	173.9	244.2	288.7
To persons	11.7	25.2	76.1	170.9	239.9	283.8
To foreigners	5.1	1.8	2.2	3.1	4.2	4.9
Net interest paid[b]	4.3	6.3	12.3	18.9	33.6	42.5
Less: Dividends received[c]	—	—	.2	.8	1.5	1.6
Subsidies less current surplus of government enterprises	-.3	.1	2.9	2.4	3.1	4.6
Surplus or deficit (-) on national income and product accounts	-3.4	-1.6	-10.6	-63.8	11.9	-32.2
Social insurance funds	2.7	2.2	10.7	([d])	27.1	12.7
Other funds	-6.0	-3.8	-21.3	-63.8	-15.2	-45.0

[a] See Introductory Notes for a description of the Federal sector in the national income accounts.

[b] Interest paid less interest received by government.

[c] Prior to 1968, dividends received are included in net interest paid.

[d] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

14. Government Employees and Earnings by Level of Government and Major Category

Selected Calendar Years 1929-1979

Year	All governments		Federal		State and local		Exhibit: all private industries
	Total[a]	Total less military	Total[a]	Total less military	Total[a]	Total less education	
A. Number of full-time equivalent employees (thousands)							
1929	3,204	2,923	847	566	2,357	1,275	32,134
1939[b]	6,172	5,791	3,312	2,931	2,860	1,636	29,742
1949	7,278	5,561	3,684	1,967	3,594	2,103	39,577
1959	10,306	7,595	5,010	2,299	5,296	2,949	45,170
1960	10,581	7,891	5,055	2,365	5,526	3,036	45,906
1965	12,264	9,376	5,389	2,501	6,875	3,588	50,023
1969	14,652	11,031	6,484	2,863	8,168	4,120	56,638
1970	14,622	11,349	6,092	2,819	8,530	4,307	56,169
1971	14,586	11,684	5,712	2,810	8,874	4,467	55,832
1972	14,599	12,046	5,339	2,786	9,260	4,680	57,628
1973	14,803	12,364	5,186	2,747	9,617	4,860	60,561
1974	15,071	12,726	5,152	2,807	9,919	5,016	61,373
1975	15,375	13,080	5,107	2,812	10,268	5,248	59,042
1976	15,450	13,197	5,056	2,803	10,394	5,312	61,238
1977	15,626	13,387	5,033	2,794	10,593	5,433	63,794
1978	15,988	13,768	5,050	2,830	10,938	5,651	67,211
1979	16,149	13,960	5,032	2,843	11,117	5,755	69,827
B. Wages and salaries (millions)							
1929	$4,961	$4,629	$1,417	$1,085	$3,544	$1,981	$45,498
1939[b]	8,241	7,809	4,021	3,589	4,220	2,503	37,742
1949	20,813	16,351	11,110	6,648	9,703	5,720	113,848
1959	46,026	35,660	23,099	12,733	22,927	12,310	212,989
1960	49,150	38,735	24,043	13,628	25,107	13,250	222,924
1965	69,860	56,930	31,496	18,566	38,364	19,143	292,122
1969	105,526	85,517	46,032	26,023	59,494	28,637	410,089
1970	117,138	96,456	49,634	28,952	67,504	32,456	431,521
1971	126,697	105,979	51,520	30,802	75,177	36,336	454,785
1972	137,837	115,874	55,095	33,132	82,742	40,220	497,335
1973	148,737	126,616	57,215	35,094	91,522	45,026	553,839
1974	160,396	137,898	60,482	37,984	99,914	49,661	604,803
1975	176,057	152,961	64,358	41,262	111,699	55,564	630,346
1976	188,684	165,207	67,713	44,236	120,971	59,794	701,256
1977	202,314	178,011	71,692	47,389	130,622	64,891	781,568
1978	219,632	193,944	77,541	51,853	142,091	71,356	885,817
1979	235,881	208,960	82,006	55,085	153,875	77,317	1,000,070
C. Average annual earnings per employee							
1929	$1,548	$1,584	$1,673	$1,917	$1,504	$1,576	$1,416
1939[b]	1,335	1,348	1,214	1,244	1,476	1,530	1,269
1949	2,860	2,940	3,016	3,380	2,700	2,720	2,877
1959	4,466	4,695	4,611	5,538	4,329	4,179	4,715
1960	4,645	4,909	4,756	5,762	4,543	4,364	4,856
1965	5,696	6,072	5,844	7,424	5,580	5,335	5,840
1969	7,202	7,752	7,099	9,089	7,284	6,951	7,241
1970	8,011	8,499	8,147	10,270	7,914	7,536	7,683
1971	8,686	9,070	9,020	10,962	8,472	8,134	8,146
1972	9,442	9,619	10,319	11,892	8,935	8,594	8,630
1973	10,048	10,241	11,033	12,775	9,517	9,265	9,145
1974	10,643	10,836	11,740	13,352	10,073	9,901	9,855
1975	11,451	11,694	12,602	14,674	10,878	10,588	10,676
1976	12,213	12,519	13,393	15,782	11,639	11,256	11,451
1977	12,947	13,297	14,244	16,961	12,331	11,944	12,251
1978	13,737	14,087	15,355	18,323	12,991	12,627	13,180
1979	14,607	14,968	16,297	19,376	13,841	13,435	14,322

[a] Includes government enterprises.
[b] Government figures include work relief.
Source: Department of Commerce, Bureau of Economic Analysis, and Tax Foundation.

15. Civilian Employment and Payrolls of Governments

October, Selected Years 1940-1979[a]

Government unit	1940	1949	1959	1969	1979
A. Number of employees (thousands)					
All employees[b]	4,474	6,203	8,487	12,691	15,971
Federal[c]	1,128	2,047	2,399	2,975	2,869
State and local	3,346	4,156	6,088	9,716	13,102
Education	1,320	1,658	2,745	5,061	6,732
Other	2,026	2,497	3,343	4,655	6,370
State	n.a.	1,037	1,454	2,614	3,699
Education	n.a.	306	443	1,112	1,577
Other	551	731	1,011	1,501	2,122
Local	n.a.	3,119	4,634	7,102	9,403
Education	n.a.	1,352	2,302	3,949	5,250
Other	1,475	1,767	2,332	3,154	4,153
Local by type of government					
Municipal	n.a.	1,281	1,636	2,165	2,553
County	n.a.	476	767	1,163	1,804
Other[d]	n.a.	1,363	2,231	3,775	5,046
Full-time equivalent employees					
Federal	n.a.	n.a.	n.a.	2,893	2,708
State and local	n.a.	n.a.	5,342	8,160	10,944
B. Monthly payroll (millions)					
All employees[b]	$565.8	$1,406.0	$3,114.4	$7,593.8	$18,077.0
Federal[c]	177.0	539.2	1,072.7	2,341.5	4,727.7
State and local	388.8	866.7	2,041.7	5,252.3	13,349.3
Education	175.3	384.8	999.3	2,830.6	6,757.0
Other	213.5	481.9	1,042.4	2,421.7	6,592.3
State	n.a.	209.8	485.4	1,430.5	3,869.3
Education	n.a.	58.5	139.2	554.4	1,451.4
Other	58.8	151.3	346.2	876.0	2,417.9
Local	n.a.	656.9	1,556.3	3,821.8	9,480.0
Education	n.a.	326.3	860.0	2,276.2	5,305.6
Other	154.7	330.6	696.3	1,545.6	4,174.4
Local by type of government					
Municipal	n.a.	277.2	547.9	1,195.6	2,728.5
County	n.a.	86.4	229.1	571.6	1,726.0
Other[d]	n.a.	293.5	779.3	2,054.5	5,025.5

[a] Beginning in 1959 data include Alaska and Hawaii.
[b] Full- and part-time employees.
[c] Includes employees outside continental United States; also civilian employees of the National Guard paid directly from the Federal Treasury.
[d] Principally school district personnel.
Source: Department of Commerce, Bureau of the Census.

16. Civilian Employment of Governments by State

October 1979

(Thousands)

State	Total[a]	Federal	State and local governments		
			Total	State	Local
otal	15,826	2,723	13,102	3,699	9,403
labama	277	60	218	72	146
laska	51	15	35	18	17
rizona	193	34	158	43	116
rkansas	141	18	123	42	81
alifornia	1,698	290	1,408	308	1,099
olorado	235	48	187	58	128
onnecticut	181	21	160	50	110
elaware	38	5	33	16	17
lorida	581	79	502	119	383
eorgia	408	76	332	92	240
awaii	84	25	59	44	15
daho	70	11	60	19	41
linois	728	102	626	147	479
ndiana	344	40	303	90	214
owa	203	19	184	54	130
ansas	188	23	165	52	113
entucky	221	34	187	74	112
ouisiana	279	31	247	93	154
aine	83	9	74	30	44
aryland	391	130	260	83	177
assachusetts	395	58	337	86	251
ichigan	610	53	557	158	399
innesota	294	29	265	72	193
ississippi	174	27	147	44	103
issouri	334	65	269	75	194
ontana	70	12	57	22	35
ebraska	130	15	115	33	82
evada	56	9	46	14	32
ew Hampshire	69	15	55	18	37
ew Jersey	492	69	424	96	328
ew Mexico	113	26	87	39	48
ew York	1,259	166	1,093	230	863
orth Carolina	376	42	334	103	232
orth Dakota	58	8	50	17	33
hio	670	89	580	147	434
klahoma	224	47	177	64	113
regon	194	27	167	55	112
ennsylvania	692	128	564	149	415
hode Island	63	9	54	26	28
outh Carolina	217	31	186	72	114
outh Dakota	58	10	48	16	32
ennessee	321	68	252	75	177
exas	903	148	755	198	557
tah	119	35	84	31	53
ermont	35	4	30	12	18
irginia	457	144	313	114	198
ashington	302	59	243	91	152
est Virginia	126	16	110	46	64
isconsin	323	26	296	80	217
yoming	40	6	33	11	23
istrict of Columbia	260	208	52	—	52

Full- and part-time employees in the United States; Federal data are for December 1978 and differ from those in Table 15 which pertain to October 1979 and include employees working outside the United States. See Table 167 for monthly payroll of state and local employees by state.

ource: Department of Commerce, Bureau of the Census.

17. Payments under Social Insurance and Related Programs by Risk and Program

Selected Calendar Years 1940-1978[a]

(Millions)

Risk and program	1940	1949	1959	1969	1978
Total[b]	$1,540.3	$6,555.4	$20,953.3	$46,227.1	$155,286.4
Old-age retirement	330.8	1,226.6	9,925.4	24,709.6	86,755.7
Old-age, survivors, disability and health insurance[c]	17.2	437.4	7,607.0	17,698.1	59,818.3
Railroad retirement	83.3	168.9	523.1	965.5	2,417.1
Federal civil service	49.1	123.7	502.5	1,526.8	7,360.2
State and local government retirement	103.0	203.0	780.0	2,250.0	8,636.0
Veterans program	24.1	61.7	49.7	8.8	([e])
Other[d]	54.1	231.8	463.1	2,260.5	8,524.2
Survivorship (monthly benefits)	161.5	794.6	3,315.2	8,774.1	26,878.3
Old-age, survivors, disability and health insurance	6.4	196.6	2,063.3	6,219.3	20,193.5
Railroad retirement	1.5	39.3	180.9	367.0	1,132.3
Federal civil service	–	4.3	92.8	354.4	1,424.9
State and local government retirement	16.0	25.0	65.0	195.0	508.0
Veterans program	105.7	477.4	819.0	1,439.2	2,481.7
Workers' compensation	32.0	52.0	90.0	185.0	531.0
Black lung benefit program	–	–	–	–	429.0
Other[d]	–	–	4.3	14.2	177.8
Lump-sum payments	36.8	83.3	299.0	545.2	828.8
Old-age, survivors, disability and health insurance	11.8	33.2	171.3	291.2	344.5
Railroad retirement	2.5	11.5	17.8	26.2	16.3
Federal civil service	5.8	7.9	11.1	22.3	27.7
State and local government retirement	12.5	18.0	60.0	135.0	304.0
Veterans program	4.0	12.4	37.7	68.9	134.6
Other[d]	.2	.4	1.2	1.6	1.7
Disability	476.5	2,179.9	4,553.8	9,775.2	30,808.2
Old-age, survivors, disability and health insurance	–	–	456.7	2,542.2	12,518.9
Railroad retirement	30.8	72.0	134.2	193.0	472.0
Federal civil service	13.0	35.3	134.2	442.5	2,112.4
State and local government retirement	10.0	22.0	85.0	255.0	712.0
Veterans programs	293.7	1,630.5	2,424.7	3,706.2	7,009.5
Workers' compensation	129.0	331.0	725.0	1,519.0	5,217.0
State temporary disability insurance	–	59.1	287.9	597.5	1,027.5
Railroad temporary disability insurance	–	30.1	66.2	57.4	66.9
Black lung benefit program	–	–	–	–	592.0
Other[d]	–	–	239.9	462.4	1,080.1
Unemployment	534.7	2,271.1	2,859.8	2,423.0	10,015.3
State unemployment insurance[f]	518.7	1,737.3	2,617.9	2,261.6	9,890.8
Railroad unemployment insurance	16.0	103.6	224.5	37.0	124.5
Veterans unemployment allowances	–	430.2	17.4	–	–
Training and related allowances	–	–	–	124.4	–

[a] For some programs, 1978 data are preliminary.

[b] Partly estimated; excludes refunds of employee contributions for state and local government, Federal civil service, and other contributory retirement plans.

[c] Includes benefits paid to aged wives, dependent husbands, and children of retired and disabled-worker beneficiaries.

[d] Federal contributory and noncontributory programs.

[e] Negligible amount, included under veterans programs survivorship payments.

[f] Includes payments to unemployed Federal employees made by states as agents of the Federal government, payments under the temporary extended unemployment insurance programs, and under the Ex-Servicemen's Unemployment Act of 1958.

Source: Department of Health and Human Services, Social Security Administration.

20. Government Transfer Payments to Persons by Level of Government and Major Program

Selected Calendar Years 1939-1979

(Millions)

Program and level of government	1939	1949	1959	1969	1979
Total government transfer payments to persons	$2,526	$11,722	$25,209	$62,762	$239,949
Federal government, total	1,254	8,740	20,117	50,561	204,923
From social insurance funds, total	696	3,506	15,334	40,113	160,299
Old-age, survivors, and disability insurance	14	664	10,175	26,382	102,581
Hospital and medical insurance	—	—	—	6,536	29,238
Unemployment insurance	435	1,865	2,754	2,241	9,406
Railroad retirement	110	288	833	1,541	4,313
Federal civilian pensions	68	242	853	2,553	12,952
Veterans life insurance	69	433	655	739	1,062
Workers' compensation	—	14	64	121	747
Military retirement	64	298	686	2,661	10,647
Veterans benefits	448	4,596	3,873	5,884	13,336
Food stamp benefits	—	—	—	264	6,311
Black lung benefits	—	—	—	—	1,726
Other	46	340	224	1,639	12,604
State and local governments, total	1,272	2,982	5,092	12,201	35,026
From social insurance funds, total	157	470	1,603	4,402	15,879
Government pensions	157	325	1,219	3,516	13,380
Cash sickness compensation	—	31	113	357	699
Workers' compensation	—	114	271	529	1,800
Direct relief	1,024	2,169	3,199	6,644	14,058
General assistance	458	280	344	472	1,228
Aid to families with dependent children	566	475	934	3,538	10,999
Other categorical public assistance	—	1,414	1,921	2,634	1,831
Other	91	343	290	1,155	5,089

Source: Department of Commerce, Bureau of Economic Analysis.

13. Gross Debt of Federal, State, and Local Governments: Per Capita and Percentage Distribution

End of Selected Fiscal Years 1902-1980[a]

Year	Per capita				Percentage distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$41	$15	$3	$24	100.0	35.9	7.0	57.1
1913	58	12	4	42	100.0	21.3	6.8	72.0
1922	301	209	10	82	100.0	69.4	3.4	27.1
1927	281	156	17	108	100.0	55.4	5.9	38.7
1932	310	156	23	131	100.0	50.4	7.3	42.3
1934	364	214	26	124	100.0	58.8	7.1	34.1
1936	416	264	27	125	100.0	63.4	6.4	30.2
1938	436	286	26	124	100.0	65.7	5.9	28.4
1940	479	326	27	127	100.0	67.9	5.7	26.4
1942	685	541	24	120	100.0	78.9	3.5	17.5
1944	1,644	1,513	21	111	100.0	92.0	1.3	6.7
1946	2,037	1,924	17	97	100.0	94.4	.8	4.8
1948	1,855	1,727	25	103	100.0	93.1	1.4	5.5
1950	1,853	1,695	35	124	100.0	91.4	1.9	6.7
1952	1,849	1,657	44	149	100.0	89.6	2.4	8.0
1953	1,886	1,674	49	163	100.0	88.7	2.6	8.7
1954	1,916	1,676	59	181	100.0	87.4	3.1	9.5
1955	1,930	1,662	68	200	100.0	86.1	3.5	10.4
1956	1,913	1,623	77	214	100.0	84.8	4.0	11.2
1957	1,890	1,580	80	230	100.0	83.6	4.2	12.1
1958	1,921	1,587	88	246	100.0	82.6	4.6	12.8
1959	1,969	1,607	96	266	100.0	81.6	4.9	13.5
1960	1,980	1,591	103	286	100.0	80.4	5.2	14.4
1961	1,989	1,579	109	301	100.0	79.4	5.5	15.1
1962	2,042	1,605	119	319	100.0	78.5	5.8	15.6
1963	2,074	1,623	123	328	100.0	78.2	5.9	15.8
1964	2,113	1,631	131	351	100.0	77.2	6.2	16.6
1965	2,154	1,639	140	375	100.0	76.1	6.5	17.4
1966	2,183	1,636	151	396	100.0	74.9	6.9	18.1
1967	2,228	1,652	164	411	100.0	74.2	7.4	18.5
1968	2,351	1,743	179	429	100.0	74.2	7.6	18.2
1969	2,420	1,756	196	467	100.0	72.6	8.1	19.3
1970	2,524	1,820	206	498	100.0	72.1	8.1	19.7
1971	2,701	1,931	232	538	100.0	71.5	8.6	19.9
1972	2,893	2,052	262	580	100.0	70.9	9.0	20.0
1973	3,130	2,232	283	615	100.0	71.3	9.0	20.0
1974	3,278	2,300	309	669	100.0	70.2	9.4	20.4
1975	3,586	2,553	339	694	100.0	71.2	9.4	19.3
1976	4,061	2,941	395	725	100.0	72.4	9.7	17.9
1977	4,456	3,269	416	771	100.0	73.4	9.3	17.3
1978	4,849	3,567	469	813	100.0	73.6	9.7	16.8
1979	5,156	3,778	506	872	100.0	73.3	9.8	16.9
1980	5,584	4,101	556	927	100.0	73.4	10.0	16.6

[a] Figures for 1971 to 1980 do not reflect adjustments for 1980 Census of Population.

Source: Computed by Tax Foundation from data in Table 12, and population as of the end of the fiscal year.

18. Payments under Selected Social Insurance and Related Programs by State

Calendar Year 1978

(Thousands)

State	Retirement, disability, and survivor benefits				Unemployment insurance benefits			Railroad temporary disability benefits
	Old-age, survivors, disability, and hospital insurance	Federal civil service	Veterans programs	Railroad retirement	Regular state programs	Federal-state extended benefit program	Other[a]	
Total	$92,864,902	$12,265,714	$9,380,437	$4,037,712	$7,709,993	$691,781	$509,702	$66,869
Alabama	1,455,081	242,768	191,874	59,791	101,255	1,894	7,549	911
Alaska	51,383	27,362	7,411	417	76,387	10,548	4,630	13
Arizona	1,063,218	204,414	131,072	51,451	31,854	720	5,486	437
Arkansas	979,057	113,840	164,712	54,591	54,482	794	4,159	871
California	8,684,106	1,358,200	796,228	283,965	962,998	72,921	53,137	4,191
Colorado	854,080	198,393	112,128	56,292	47,281	1,174	6,007	598
Connecticut	1,411,583	73,307	93,787	25,607	138,351	3,893	4,612	402
Delaware	235,425	22,715	20,476	11,919	30,068	574	1,564	205
Florida	5,269,156	882,150	568,814	178,954	111,848	4,338	11,785	1,438
Georgia	1,755,822	290,038	267,295	82,021	104,077	2,389	11,786	1,678
Hawaii	273,564	110,344	25,096	1,633	37,392	1,533	4,656	—
Idaho	329,418	45,702	35,132	25,312	25,192	1,125	3,392	424
Illinois	4,706,779	353,112	284,412	282,595	608,959	52,714	27,381	6,321
Indiana	2,274,967	153,733	172,958	108,301	95,081	1,942	8,575	2,650
Iowa	1,324,075	96,452	102,267	67,154	106,423	1,268	7,544	1,139
Kansas	1,012,873	113,398	92,132	93,764	47,335	851	4,933	1,257
Kentucky	1,380,946	140,416	185,274	92,893	101,259	1,938	11,288	1,819
Louisiana	1,345,529	123,898	185,653	53,362	123,472	2,875	10,798	978
Maine	490,896	63,979	66,755	20,582	40,737	5,742	2,833	399
Maryland	1,420,265	639,895	147,612	71,046	98,455	1,766	6,436	1,410
Massachusetts	2,587,476	311,137	318,034	53,341	263,381	16,797	11,679	649
Michigan	3,834,045	177,765	302,484	89,225	392,904	65,655	19,924	2,480
Minnesota	1,589,921	135,567	161,116	112,394	116,634	3,284	7,897	1,674
Mississippi	887,484	104,138	149,355	36,402	37,411	586	2,631	547
Missouri	2,232,262	246,073	211,221	141,174	125,883	2,322	11,985	2,003
Montana	307,187	45,289	33,816	34,092	26,696	570	3,061	760

(Continued)

18. Payments under Selected Social Insurance and Related Programs by State—Continued

Calendar Year 1978

(Thousands)

State	Retirement, disability, and survivor benefits				Unemployment insurance benefits			Railroad temporary disability benefits
	Old-age, survivors, disability, and hospital insurance	Federal civil service	Veterans programs	Railroad retirement	Regular state programs	Federal-state extended benefit program	Other[a]	
Nebraska	669,206	69,740	61,480	59,277	24,487	540	2,123	1,281
Nevada	239,431	50,138	29,323	13,371	29,651	688	1,557	143
New Hampshire	379,985	58,900	45,229	8,539	14,389	124	711	66
New Jersey	3,423,437	326,727	241,833	99,341	515,675	130,566	19,437	1,401
New Mexico	396,885	108,087	76,692	27,884	19,047	244	3,659	359
New York	8,517,554	643,622	676,970	240,791	881,247	176,196	29,190	3,489
North Carolina	2,055,618	199,596	275,952	54,556	99,358	2,436	5,695	792
North Dakota	258,444	23,162	21,424	18,339	20,286	340	2,031	352
Ohio	4,462,578	376,136	393,119	226,966	336,028	5,624	33,178	4,319
Oklahoma	1,194,454	227,387	192,973	37,430	30,775	1,010	2,980	390
Oregon	1,104,524	152,860	110,566	54,907	86,718	1,932	6,378	812
Pennsylvania	5,802,832	576,601	487,106	342,359	730,759	49,540	35,073	6,508
Rhode Island	463,962	65,716	51,108	6,273	73,108	20,784	2,462	61
South Carolina	1,013,827	148,213	133,983	29,314	64,207	15,024	6,165	437
South Dakota	289,932	33,442	34,549	9,494	58,711	1,130	1,192	173
Tennessee	1,697,015	161,760	217,204	81,021	8,807	161	12,816	1,133
Texas	4,405,815	643,743	687,256	208,287	98,617	1,926	18,239	3,141
Utah	385,633	141,115	37,138	38,450	137,519	3,132	4,226	414
Vermont	208,881	20,311	23,523	9,012	31,720	1,390	884	100
Virginia	1,727,380	817,510	251,169	115,207	16,909	1,814	20,891	1,884
Washington	1,580,880	318,426	176,718	65,021	90,998	1,468	11,513	1,312
West Virginia	980,097	60,414	108,199	69,865	3,534	58	9,018	1,322
Wisconsin	2,085,471	111,924	164,188	72,877	134,482	12,392	10,234	1,126
Wyoming	131,955	20,264	15,725	20,527	73,600	1,842	861	322
District of Columbia	218,673	483,356	39,904	11,622	48,140	985	12,001	169
Outside United States	1,485,765	151,879	278,914	28,701	175,406	2,222	2,398	110

[a] Includes unemployment compensation for Federal employees, veterans, and railroad employees.
Source: Social Security Administration.

19. Employer and Employee Contributions for Social Insurance by Program

Selected Calendar Years 1929-1979[a]

(Millions)

Program	1929	1939	1949	1959	1969	1979
Total	$243	$2,136	$5,895	$18,006	$54,953	$187,075
Employee contributions	142	596	2,234	7,346	24,451	75,704
Old-age, survivors, and disability insurance	–	291	816	4,556	15,635	50,188
Hospital insurance	–	–	–	–	2,264	10,509
Supplementary medical insurance	–	–	–	–	908	2,704
State unemployment insurance	–	41	11	13	27	125
Railroad retirement	–	58	277	287	443	549
Federal civilian employees retirement	29	42	350	760	1,535	3,497
State and local employees retirement	47	105	330	1,114	2,718	6,621
Cash sickness compensation funds	–	–	48	88	343	830
Veterans life insurance (Government)	66	59	402	528	578	681
Self-employed contributions (OASDHI)	–	–	–	590	1,780	4,939
Employer contributions	101	1,540	3,661	10,070	28,722	106,432
Old-age, survivors, and disability insurance	–	291	816	4,556	15,621	50,161
Hospital insurance	–	–	–	–	2,263	10,487
State unemployment insurance	–	815	1,010	2,024	2,529	12,410
Federal unemployment tax	–	105	223	337	669	3,300
Railroad retirement	–	33	277	287	464	1,671
Railroad unemployment insurance	–	58	23	151	131	196
Federal civilian employees retirement	21	84	273	755	1,719	6,785
State and local employees retirement	72	152	420	1,559	4,513	17,425
Cash sickness compensation	–	–	2	6	19	43
Veterans life insurance	8	2	459	12	9	5
Workers' compensation	–	–	158	383	785	3,949

[a] Beginning in 1949, totals include employer contributions to workers' compensation systems, previously not classified as social insurance funds.
Source: Department of Commerce, Bureau of Economic Analysis.

21. Social Welfare Expenditures under Public Programs by Source of Funds and Type

Selected Fiscal Years 1929-1978

Item[a]	1929	1950	1960	1965	1970	1978[b]
A. Amount (millions)						
Total expenditures	$3,921	$23,508	$52,293	$77,175	$145,856	$394,462
Social insurance	342	4,947	19,307	28,123	54,691	175,101
OASDHI	–	784	11,032	16,998	36,835	117,433
Public employee retirement	113	818	2,570	4,528	8,659	29,929
Unemployment insurance	–	2,190	2,830	3,003	3,820	12,600
Workmen's compensation	229	625	1,308	1,859	2,950	9,809
Public aid	60	2,496	4,101	6,283	16,488	59,620
Public assistance	60	2,490	4,042	5,875	14,434	36,984
Health and medical programs[c]	351	2,064	4,464	6,246	9,907	23,004
Veterans' programs	658	6,866	5,479	6,031	9,078	19,742
Education	2,434	6,674	17,626	28,108	50,846	101,188
Elementary and secondary	2,216	5,596	15,109	22,358	38,632	73,694
Higher	182	915	2,191	4,826	9,907	21,014
Vocational and adult	35	161	298	854	2,144	6,050
Housing	–	15	177	318	701	5,225
Other social welfare[d]	76	448	1,139	2,066	4,145	10,582
From Federal funds, total	798	10,541	24,957	37,712	77,337	240,453
Social insurance	56	2,103	14,307	21,807	45,246	147,324
OASDHI	–	784	11,032	16,998	36,835	117,433
Public employee retirement	52	508	1,520	2,780	5,517	20,145
Unemployment insurance	–	329	474	700	1,036	3,770
Workmen's compensation	4	25	63	78	148	1,749
Public aid	–	1,103	2,117	3,594	9,649	40,979
Public assistance	–	1,097	2,058	3,185	7,594	19,963
Health and medical programs[c]	47	604	1,737	2,781	4,775	11,452
Veterans' programs	658	6,386	5,367	6,011	8,952	19,569
Education	36	157	868	2,470	5,876	10,371
Elementary and secondary	10	47	442	777	2,957	5,082
Higher	12	48	293	1,217	2,155	3,890
Vocational and adult	14	59	104	406	603	970
Housing	–	15	144	238	582	4,887
Other social welfare[d]	1	174	417	812	2,259	5,872
From state and local funds, total[a]	3,123	12,967	27,337	39,464	68,518	154,010
Social insurance	286	2,844	4,999	6,316	9,446	27,778
Public employee retirement	61	310	1,050	1,748	3,142	9,784
Unemployment insurance	–	1,862	2,356	2,303	2,783	8,830
Workmen's compensation	255	600	1,245	1,782	2,802	8,060
Public aid	60	1,393	1,984	2,690	6,839	18,641
Public assistance	60	1,393	1,984	2,690	6,839	17,021
Health and medical programs[c]	304	1,460	2,727	3,466	5,132	11,552
Education	2,397	6,518	16,758	25,638	44,970	90,817
Elementary and secondary	2,207	5,549	14,667	21,581	35,676	68,613
Higher	170	866	1,898	3,609	7,752	17,124
Vocational and adult	21	102	194	448	1,542	5,080
Other social welfare[d]	75	274	723	1,254	1,886	4,711
B. Percentage distribution						
Total social welfare expenditures	100.0	100.0	100.0	100.0	100.0	100.0
Federal	20.4	44.8	47.7	48.9	53.0	61.0
State-local	79.6	55.2	52.3	51.1	47.0	39.0
Exhibit: Total as a percent of GNP	3.8	8.9	10.5	11.7	15.2	19.3

[a] Subtotals include items not shown separately. Total financed from state and local funds includes minor amounts for veterans and housing programs.

[b] Preliminary.

[c] See Table 22 for detail.

[d] Includes institutional care, child nutrition and welfare, vocational rehabilitation, and other social welfare programs not elsewhere classified.

Source: Social Security Administration, Office of Research and Statistics.

22. National Health Expenditures by Source of Funds and Type

Selected Calendar Years 1965-1979[a]

Item	1965	1970	1975	1977	1978	1979
A. Amount (millions)						
Total expenditures	$41,994	$74,903	$132,120	$169,875	$188,643	$212,199
Private expenditures, total	31,020	47,094	75,811	99,259	107,958	120,806
Health services and supplies	29,552	44,534	72,476	95,788	104,404	117,081
Direct payments	18,584	26,128	37,725	48,855	53,057	59,973
Insurance premiums[b]	10,001	17,185	33,014	44,490	48,896	54,420
Other	966	1,221	1,737	2,444	2,452	2,688
Medical research	176	215	264	273	282	285
Medical facilities construction	1,292	2,345	3,071	3,198	3,272	3,440
Public expenditures, total	10,974	27,809	56,309	70,616	80,685	91,393
Health services and supplies	8,999	25,049	51,346	65,006	74,709	85,237
OASDHI (Medicare)	—	7,495	16,316	22,525	25,932	30,338
Temporary disability insurance[c]	52	67	74	74	78	78
Workers' compensation[c]	880	1,537	2,639	3,462	3,854	4,442
Public assistance medical payments[d]	2,112	6,205	14,866	18,620	21,129	24,326
General hospital and medical care[e]	2,680	3,961	5,451	5,708	6,739	7,417
Department of Defense medical care	1,013	1,887	3,071	3,353	3,666	4,023
Maternal and child health programs	241	406	562	640	670	696
Public health activities	814	1,420	3,157	4,316	5,284	6,047
Veterans medical care	1,145	1,764	3,495	4,400	4,984	5,355
Medical vocational rehabilitation	40	149	224	250	257	275
Other	22	158	1,491	1,658	2,116	2,240
Medical research	1,270	1,674	2,975	3,536	4,041	4,330
Medical facilities construction	705	1,086	1,988	2,074	1,934	1,827
B. Percentage distribution						
Total expenditures	100.0	100.0	100.0	100.0	100.0	100.0
Private	73.9	62.9	57.4	58.4	57.2	56.9
Public	26.1	37.1	42.6	41.6	42.8	43.1
Federal	13.4	23.5	28.0	27.9	28.6	28.7
State-local	12.7	13.6	14.6	13.7	14.2	14.4
Exhibit: Total as percent of GNP	6.1	7.6	8.6	8.9	8.9	9.0

[a] Data for 1979 are preliminary.
[b] Covers insurance benefits and amount retained by insurance companies for expenses, additions to reserves, and profits.
[c] Includes medical benefits paid under public law by private insurance carriers and self-insurers.
[d] After 1965, primarily Medicaid.
[e] Primarily state and local psychiatric hospitals and school health.
Source: Department of Health and Human Services, Health Care Financing Administration.

23. Government Expenditures and Gross National Product

Calendar Years 1929-1980

(Dollar Amounts in Billions)

Year	Gross national product	Government expenditures[a]					
		Amount[b]			As a percentage of GNP		
		Total	Federal	State and local	Total	Federal	State and local
1929	$103.4	$10.3	$2.6	$7.6	9.9	2.5	7.4
1930	90.7	11.1	2.8	8.3	12.2	3.0	9.2
1931	76.1	12.4	4.2	8.2	16.3	5.5	10.8
1932	58.3	10.6	3.2	7.5	18.3	5.5	12.8
1933	55.8	10.7	4.0	6.7	19.2	7.1	12.0
1934	65.3	12.9	6.4	6.5	19.7	9.8	9.9
1935	72.5	13.4	6.5	6.8	18.5	9.0	9.4
1936	82.7	16.1	8.7	7.4	19.4	10.5	9.0
1937	90.9	15.0	7.4	7.6	16.5	8.1	8.4
1938	85.0	16.8	8.6	8.2	19.7	10.1	9.6
1939	90.9	17.6	8.9	8.6	19.3	9.8	9.5
1940	100.0	18.4	10.0	8.5	18.4	10.0	8.5
1941	125.0	28.8	20.5	8.3	23.0	16.4	6.6
1942	158.5	64.0	56.1	7.9	40.4	35.4	5.0
1943	192.1	93.3	85.8	7.4	48.6	44.7	3.9
1944	210.6	103.0	95.5	7.5	48.9	45.3	3.6
1945	212.4	92.7	84.6	8.1	43.6	39.8	3.8
1946	209.8	45.6	35.6	10.0	21.7	17.0	4.8
1947	233.1	42.5	29.8	12.7	18.2	12.8	5.4
1948	259.5	50.5	34.9	15.6	19.5	13.4	6.0
1949	258.3	59.3	41.3	18.0	23.0	16.0	7.0
1950	286.5	61.0	40.8	20.2	21.3	14.3	7.0
1951	330.8	79.2	57.8	21.4	23.9	17.5	6.5
1952	348.0	93.9	71.1	22.8	27.0	20.4	6.6
1953	366.8	101.6	77.1	24.4	27.7	21.0	6.7
1954	366.8	97.0	69.8	27.2	26.4	19.0	7.4
1955	400.0	98.0	68.1	29.8	24.5	17.0	7.5
1956	421.7	104.5	71.9	32.5	24.8	17.1	7.7
1957	444.0	115.2	79.6	35.6	26.0	17.9	8.0
1958	449.7	127.6	88.9	38.7	28.4	19.8	8.6
1959	487.9	131.0	91.0	40.0	26.9	18.6	8.2
1960	506.5	136.4	93.1	43.3	26.9	18.3	8.5
1961	524.6	149.1	101.9	47.1	28.4	19.4	9.0
1962	565.0	160.5	110.4	50.0	28.4	19.5	8.9
1963	596.7	167.8	114.2	53.6	28.1	19.1	9.0
1964	637.7	176.3	118.2	58.1	27.6	18.5	9.1
1965	691.1	187.8	123.8	64.0	27.2	17.9	9.3
1966	756.0	213.6	143.6	69.9	28.2	19.0	9.2
1967	799.6	242.4	163.7	78.7	30.3	20.5	9.8
1968	873.4	269.1	180.5	88.6	30.8	20.7	10.1
1969	944.0	286.8	188.4	98.4	30.4	20.0	10.4
1970	992.7	313.4	204.3	109.1	31.6	20.6	11.0
1971	1,077.6	342.0	220.6	121.4	31.7	20.5	11.3
1972	1,185.9	371.6	244.3	127.3	31.3	20.6	10.7
1973	1,326.4	405.3	264.2	141.0	30.6	19.9	10.6
1974	1,434.2	460.0	299.3	160.6	32.1	20.9	11.2
1975	1,549.2	534.3	356.6	177.6	34.5	23.0	11.5
1976	1,718.0	574.9	384.8	190.1	33.5	22.4	11.1
1977	1,918.0	624.0	421.5	202.5	32.5	22.0	10.6
1978	2,156.1	681.8	460.7	221.2	31.6	21.4	10.3
1979	2,413.9	753.2	509.2	244.0	31.2	21.1	10.1
1980	2,626.5	868.5	601.6	266.9	33.1	22.9	10.2

[a] Expenditures on income and product account. They are on an accrual basis, include trust account transactions with the public, and exclude capital transactions that do not represent current production, etc. (see Introductory Notes).

[b] Federal data include expenditures for grants-in-aid to state and local governments. These amounts have been excluded from state and local expenditures to avoid duplication.

Source: Department of Commerce, Bureau of Economic Analysis.

24. Net National Product and Tax Receipts[a]

Calendar Years 1929-1980

(Dollar Amounts in Billions)

Year	Net national product[b]	Tax receipts					
		Amount			As percentage of NNP		
		Total	Federal	State and local	Total	Federal	State and local
1929	$93.7	$10.2	$3.6	$6.6	10.9	3.9	7.0
1930	81.1	9.7	2.9	6.8	11.9	3.6	8.4
1931	67.2	8.5	1.9	6.6	12.6	2.8	9.8
1932	50.5	7.9	1.6	6.4	15.7	3.1	12.6
1933	48.4	8.5	2.6	5.9	17.5	5.3	12.2
1934	57.5	9.6	3.4	6.2	16.7	6.0	10.8
1935	64.8	10.5	3.8	6.7	16.2	5.9	10.3
1936	74.9	12.1	4.9	7.2	16.1	6.5	9.6
1937	82.3	14.5	6.9	7.6	17.6	8.4	9.2
1938	76.2	14.1	6.4	7.8	18.5	8.3	10.2
1939	82.2	14.5	6.6	7.9	17.6	8.0	9.6
1940	91.0	16.8	8.5	8.3	18.5	9.4	9.1
1941	115.0	24.1	15.3	8.8	20.9	13.3	7.6
1942	147.3	31.5	22.6	8.9	21.4	15.4	6.0
1943	180.7	47.5	38.4	9.1	26.3	21.3	5.0
1944	198.9	48.8	39.5	9.3	24.6	19.9	4.7
1945	200.2	49.7	39.9	9.8	24.8	19.9	4.9
1946	195.8	48.0	36.9	11.1	24.5	18.8	5.7
1947	215.7	54.7	42.0	12.8	25.4	19.4	5.9
1948	239.3	57.1	42.5	14.6	23.9	17.8	6.1
1949	236.5	53.6	37.7	15.9	22.7	15.9	6.7
1950	263.0	66.9	49.3	17.5	25.4	18.8	6.7
1951	303.6	82.8	63.4	19.4	27.3	20.9	6.4
1952	318.7	87.7	66.5	21.2	27.5	20.9	6.6
1953	335.8	92.1	69.3	22.8	27.4	20.6	6.8
1954	334.1	87.1	63.0	24.1	26.1	18.8	7.2
1955	365.3	98.2	71.7	26.4	26.9	19.6	7.2
1956	383.0	106.5	77.2	29.3	27.8	20.2	7.6
1957	402.3	112.6	81.1	31.6	28.0	20.1	7.8
1958	406.2	111.1	77.8	33.3	27.4	19.2	8.2
1959	443.0	125.9	89.0	37.0	28.4	20.1	8.3
1960	460.2	135.7	95.2	40.5	29.5	20.7	8.8
1961	477.0	140.5	97.0	43.5	29.5	20.3	9.1
1962	516.1	152.0	105.1	46.8	29.4	20.4	9.1
1963	546.1	163.4	113.3	50.2	29.9	20.7	9.2
1964	584.8	168.3	113.6	54.7	28.8	19.4	9.3
1965	635.0	181.9	122.7	59.1	28.6	19.3	9.3
1966	695.3	204.6	139.8	64.8	29.4	20.1	9.3
1967	733.7	219.3	148.2	71.1	29.9	20.2	9.7
1968	801.3	253.0	171.9	81.1	31.6	21.5	10.1
1969	864.0	285.5	194.2	91.3	33.0	22.5	10.6
1970	904.7	290.0	189.0	101.0	32.1	20.9	11.2
1971	981.1	307.8	195.3	112.5	31.4	19.9	11.5
1972	1,079.5	351.7	223.9	127.8	32.6	20.7	11.8
1973	1,209.9	395.0	255.0	140.0	32.6	21.1	11.6
1974	1,298.2	435.1	283.8	151.4	33.5	21.9	11.7
1975	1,389.9	448.1	283.0	165.1	32.2	20.4	11.9
1976	1,543.0	513.2	327.1	186.2	33.3	21.2	12.1
1977	1,722.0	577.3	370.0	207.4	33.5	21.5	12.0
1978	1,934.9	649.3	425.5	223.8	33.6	22.0	11.6
1979	2,160.3	727.8	487.4	240.3	33.7	22.6	11.1
1980	2,339.3	793.5	533.3	260.2	33.9	22.8	11.1

[a] As shown in the national income accounts, generally on accrual basis. Tax receipts are net of refunds and include contributions for social insurance.

[b] Gross national product less capital consumption allowances.

Source: Department of Commerce, Bureau of Economic Analysis.

Section II

SELECTED ECONOMIC SERIES

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Population and Employment

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26. Total and Resident Population of the United States[a]

July 1, Selected Years 1901-1980

(Thousands)

Year	Total population[b]	Population residing in United States
1901	77,585	77,585
1912	95,331	95,331
1921	108,541	108,541
1926	117,399	117,399
1931	124,149	124,040
1933	125,690	125,579
1935	127,362	127,250
1937	128,961	128,825
1939	131,028	130,880
1941	133,402	133,121
1943	136,739	134,245
1945	139,928	132,481
1947	144,126	143,446
1949	149,188	148,665
1950	151,684	151,235
1951	154,287	153,310
1952	156,954	155,687
1953	159,565	158,242
1954	162,391	161,164
1955	165,275	164,308
1956	168,221	167,306
1957	171,274	170,371
1958	174,141	173,320
1959	177,073	176,289
1960	180,671	179,979
1961	183,691	182,992
1962	186,538	185,771
1963	189,242	188,483
1964	191,889	191,141
1965	194,303	193,526
1966	196,560	195,576
1967	198,712	197,457
1968	200,706	199,399
1969	202,677	201,385
1970	204,878	203,810
1971	207,053	206,219
1972	208,846	208,234
1973	210,410	209,859
1974	211,901	211,389
1975	213,559	213,051
1976	215,152	214,680
1977	216,880	216,400
1978	218,717	218,228
1979	220,584	220,099
1980	222,807[c]	222,307[c]

[a] Includes Alaska and Hawaii beginning 1960.
[b] Includes armed forces overseas beginning 1931.
[c] Latest years have not been adjusted to reflect the 1980 census count. Based on the census, total population on July 1, 1980 is estimated at 227,640 thousand, and resident population at 227,140 thousand.
Source: Department of Commerce, Bureau of the Census.

27. Number of Households and Average Population per Household[a]

March, Selected Years 1900-1979[b]

(Number in Thousands)

Year	Number of households	Population per household	Year	Number of households	Population per household
1900[b]	15,964	4.76	1965	57,436	3.29
1910[b]	20,256	4.54	1966	58,406	3.27
1920[b]	24,352	4.34	1967	59,236	3.26
1930[b]	29,905	4.11	1968	60,813	3.20
1940[b]	34,949	3.67	1969	62,214	3.16
1950	43,554	3.37	1970	63,401	3.14
1955[b]	47,874	3.33	1971	64,778	3.11
1956	48,902	3.32	1972	66,676	3.06
1957	49,673	3.33	1973	68,251	3.01
1958	50,474	3.34	1974	69,859	2.97
1959	51,435	3.34	1975	71,120	2.94
1960	52,799	3.33	1976	72,867	2.89
1961	53,557	3.34	1977	74,142	2.86
1962	54,764	3.31	1978	76,030	2.81
1963	55,270	3.33	1979	77,330	2.78
1964	56,149	3.33			

[a] A "household" comprises all persons who occupy a housing unit; that is, an apartment or other group of rooms, or a room that constitutes separate living quarters. Data are not strictly comparable over time because of changes in the definition of household.

[b] Data for 1900 as of June; for 1920 as of January; for 1910, 1930, 1940, and 1955 as of April.

Source: Department of Commerce, Bureau of the Census.

28. Resident Population and Number of Households by State

Selected Years 1960-1979[a]

State	Resident population (thousands)			Number of households (thousands)		
	April 1, 1960	April 1, 1970	July 1, 1979	April 1, 1960	April 1, 1970	July 1, 1978
Total	179,323	203,302	220,099	53,021	63,450	76,473
Alabama	3,267	3,444	3,769	884	1,034	1,252
Alaska	226	303	406	57	79	119
Arizona	1,302	1,775	2,450	367	539	813
Arkansas	1,786	1,923	2,180	524	615	765
California	15,717	19,971	22,694	4,981	6,574	8,401
Colorado	1,754	2,210	2,772	529	691	955
Connecticut	2,535	3,032	3,115	753	933	1,080
Delaware	446	548	582	129	165	199
Florida	4,952	6,791	8,860	1,550	2,285	3,275
Georgia	3,943	4,588	5,117	1,070	1,369	1,698
Hawaii	633	770	915	153	203	272
Idaho	667	713	905	194	219	293
Illinois	10,081	11,110	11,229	3,085	3,502	3,929
Indiana	4,662	5,195	5,400	1,388	1,609	1,849
Iowa	2,758	2,825	2,902	841	896	1,027
Kansas	2,179	2,249	2,369	673	727	851
Kentucky	3,038	3,221	3,527	852	984	1,179
Louisiana	3,257	3,645	4,018	892	1,052	1,288
Maine	969	994	1,097	280	303	371
Maryland	3,101	3,924	4,148	863	1,175	1,416
Massachusetts	5,149	5,689	5,769	1,535	1,760	2,020
Michigan	7,823	8,882	9,207	2,239	2,653	3,102
Minnesota	3,414	3,806	4,060	992	1,154	1,386
Mississippi	2,178	2,217	2,429	568	637	765
Missouri	4,320	4,678	4,867	1,360	1,521	1,748
Montana	675	694	786	202	217	278
Nebraska	1,411	1,485	1,574	433	474	556
Nevada	285	489	702	92	160	243
New Hampshire	607	738	887	180	225	298
New Jersey	6,067	7,171	7,332	1,806	2,218	2,520
New Mexico	951	1,017	1,241	251	289	397
New York	16,782	18,241	17,648	5,248	5,914	6,441
North Carolina	4,556	5,084	5,606	1,205	1,510	1,877
North Dakota	632	618	657	173	182	217
Ohio	9,706	10,657	10,731	2,852	3,289	3,709
Oklahoma	2,328	2,559	2,892	735	851	1,051
Oregon	1,769	2,092	2,527	558	692	907
Pennsylvania	11,319	11,801	11,731	3,351	3,705	4,130
Rhode Island	859	950	929	257	292	326
South Carolina	2,383	2,591	2,932	604	734	944
South Dakota	681	666	689	195	201	235
Tennessee	3,567	3,926	4,380	1,003	1,213	1,494
Texas	9,580	11,199	13,380	2,778	3,434	4,433
Utah	891	1,059	1,367	242	298	396
Vermont	390	445	493	111	132	164
Virginia	3,967	4,651	5,197	1,074	1,391	1,749
Washington	2,853	3,413	3,926	894	1,106	1,392
West Virginia	1,860	1,744	1,878	521	547	643
Wisconsin	3,952	4,418	4,720	1,146	1,329	1,598
Wyoming	330	332	450	99	105	147
District of Columbia	764	757	656	252	263	275

[a] Data for 1978 and 1979 are provisional estimates, not adjusted for the final 1980 census count.
Source: Department of Commerce, Bureau of the Census.

25. Tax Revenues in Relation to Gross Domestic Product in Selected Countries

Selected Years 1968-1978[a]

Country	Total taxes[b]				Percentage distribution of total taxes, 1978				
	As percent of gross domestic product			Per capita,[c] 1978	Total	Taxes on income and profits[d]	Taxes on goods and services[e]	Social security contributions	Other taxes[f]
	1968	1973	1978						
Australia	24.57	26.68	28.81	$2,352	100.00	54.35	31.39	—	14.26
Austria	35.30	37.58	41.43	3,202	100.00	26.93	31.60	30.57	10.90
Belgium	34.32	37.39	44.18	4,351	100.00	41.05	26.13	30.02	2.80
Canada	29.61	31.33	31.13	2,823	100.00	44.79	32.24	11.75	11.22
Denmark	36.14	42.33	43.59	4,772	100.00	54.17	38.25	1.34	6.24
Finland	33.66	34.59	36.54	2,604	100.00	48.46	38.96	10.30	2.28
France	35.38	35.66	39.67	3,509	100.00	17.88	31.27	42.04	8.81
Germany, Federal Republic of	32.08	36.27	37.82	3,940	100.00	35.68	26.05	33.90	4.37
Greece	24.32	22.71	28.12[g]	794[g]	100.00[g]	15.50[g]	43.91[g]	28.04[g]	12.55[g]
Ireland	29.13	31.49	33.38	1,263	100.00	33.64	46.64	13.73	5.99
Italy	28.83	26.28	32.58	1,495	100.00	29.33	26.28	40.71	3.68
Japan	17.86	22.35	24.06	2,080	100.00	40.36	17.24	29.49	12.91
Luxembourg	29.77	35.55	49.88	4,821[h]	100.00	47.98	17.63	28.47	5.92
Netherlands	38.81	43.73	46.79	4,390	100.00	32.70	25.62	37.30	4.38
New Zealand	25.93	27.88	30.36	1,786	100.00	67.86	23.40	—	8.74
Norway	37.69	45.29	46.94	4,670	100.00	41.42	37.94	17.98	2.66
Portugal	19.94	22.04	26.15	474	100.00	21.72	38.02	29.76	10.50
Spain	16.41	18.98	22.76	903	100.00	23.74	21.39	49.50	5.37
Sweden	39.81	43.45	53.50	5,625	100.00	45.21	23.76	26.73	4.30
Switzerland	22.58	26.27	31.47	4,198	100.00	42.68	20.38	29.75	7.19
Turkey	17.06	21.40	22.53	274	100.00	47.93	31.17	15.02	5.88
United Kingdom	34.77	31.96	34.45	1,906	100.00	41.10	26.54	18.33	14.03
United States	27.51	29.70	30.19	2,841	100.00	45.89	16.97	25.03	12.11

[a] Primarily calendar years; however, data for some countries reported on a fiscal year basis.

[b] Tax revenues collected by all levels of government, recorded on a cash basis.

[c] In U.S. dollars.

[d] Includes taxes on capital gains.

[e] Taxes on the production, sales, transfer, leasing, and delivery of goods and services and rendering of services.

[f] Includes taxes on net wealth and immovable property, on gifts, inheritances and financial transactions, employer payroll taxes other than social security contributions, and miscellaneous taxes.

[g] Data are for 1977.

[h] Estimated by Tax Foundation.

Source: Organization for Economic Cooperation and Development.

29. Estimates and Projections of the Population by Age Groups[a]

July 1, Selected Years 1960-2000

(Millions)

Age group	1960	1970	1975	1980	1985	1990	2000
Total	180.7	204.9	213.5	222.2	232.9	243.5	260.4
Under 5 years	20.3	17.1	15.9	16.0	18.8	19.4	17.9
5 to 13 years	33.0	36.6	33.4	30.2	29.1	32.6	35.1
14 to 17 years	11.2	15.9	16.9	15.8	14.4	12.8	16.0
18 to 24 years	16.1	24.7	27.6	29.5	27.9	25.1	24.7
25 to 34 years	22.9	25.3	30.9	36.2	39.9	41.1	34.4
35 to 44 years	24.2	23.1	22.8	25.7	31.4	36.6	41.3
45 to 54 years	20.6	23.3	23.8	22.7	22.5	25.3	35.9
55 to 64 years	15.6	18.7	19.8	21.2	21.7	20.8	23.3
65 and over	16.7	20.1	22.4	24.9	27.3	29.8	31.8

[a] Total population includes armed forces abroad. The following assumptions were made in deriving the projections: future mortality reflects the recent decline in age-specific death rates; life expectancy by the year 2000 will increase slightly from 1976 levels; net immigration will be 400,000 per year; the ultimate cohort fertility rate will be at the replacement level figure of 2.1; in the short term, assumptions about future fertility have been lowered slightly to reflect recent trends in annual fertility and in the birth expectations of young married women.

Source: Department of Commerce, Bureau of the Census.

30. Labor Force by Employment Status

Annual Averages for Selected Calendar Years 1929-1980[a]

(Numbers in Thousands)

Year	Total	Armed forces	Civilian labor force					Unemployment as a percent of civilian labor force
				Employed				
			Total	Total	Agricultural	Non-agricultural	Un-employed	
(Thousands of persons 14 years of age and over)								
1929	49,440	260	49,180	47,630	10,450	37,180	1,550	3.2
1933	51,840	250	51,590	38,760	10,090	28,670	12,830	24.9
1939	55,600	370	55,230	45,750	9,610	36,140	9,480	17.2
1946	60,970	3,450	57,520	55,250	8,320	46,930	2,270	3.9
(Thousands of persons 16 years of age and over)								
1947	60,941	1,591	59,350	57,038	7,890	49,148	2,311	3.9
1948	62,080	1,459	60,621	58,343	7,629	50,714	2,276	3.8
1949	62,903	1,617	61,286	57,651	7,658	49,993	3,637	5.9
1950	63,858	1,650	62,208	58,918	7,160	51,758	3,288	5.3
1951	65,117	3,100	62,017	59,961	6,726	53,235	2,055	3.3
1952	65,730	3,592	62,138	60,250	6,500	53,749	1,883	3.0
1953[b]	66,560	3,545	63,015	61,179	6,260	54,919	1,834	2.9
1954	66,993	3,350	63,643	60,109	6,205	53,904	3,532	5.5
1955	68,072	3,049	65,023	62,170	6,450	55,722	2,852	4.4
1956	69,409	2,857	66,552	63,799	6,283	57,514	2,750	4.1
1957	69,729	2,800	66,929	64,071	5,947	58,123	2,859	4.3
1958	70,275	2,636	67,639	63,036	5,586	57,450	4,602	6.8
1959	70,921	2,552	68,369	64,630	5,565	59,065	3,740	5.5
1960[b]	72,142	2,514	69,628	65,778	5,458	60,318	3,852	5.5
1961	73,031	2,572	70,459	65,746	5,200	60,546	4,714	6.7
1962[b]	73,442	2,828	70,614	66,702	4,944	61,759	3,911	5.5
1963	74,571	2,738	71,833	67,762	4,687	63,076	4,070	5.7
1964	75,830	2,739	73,091	69,305	4,523	64,782	3,786	5.2
1965	77,178	2,723	74,455	71,088	4,361	66,726	3,366	4.5
1966	78,893	3,123	75,770	72,895	3,979	68,915	2,875	3.8
1967	80,793	3,446	77,347	74,372	3,844	70,527	2,975	3.8
1968	82,272	3,535	78,737	75,920	3,817	72,103	2,817	3.6
1969	84,240	3,506	80,734	77,902	3,606	74,296	2,832	3.5
1970	85,903	3,188	82,715	78,627	3,462	75,165	4,088	4.9
1971	86,929	2,817	84,113	79,120	3,387	75,732	4,993	5.9
1972[b]	88,991	2,449	86,542	81,702	3,472	78,230	4,840	5.6
1973[b]	91,040	2,326	88,714	84,409	3,452	80,957	4,304	4.9
1974	93,240	2,229	91,011	85,935	3,492	82,443	5,076	5.6
1975	94,793	2,180	92,613	84,783	3,380	81,403	7,830	8.5
1976	96,917	2,144	94,773	87,485	3,297	84,188	7,288	7.7
1977	99,534	2,133	97,401	90,546	3,244	87,302	6,855	7.0
1978[b]	102,537	2,117	100,420	94,373	3,342	91,031	6,047	6.0
1979	104,996	2,088	102,908	96,945	3,297	93,648	5,963	5.8
1980	106,821	2,102	104,719	97,270	3,310	93,960	7,448	7.1

[a] Beginning in 1960, data include Alaska and Hawaii.

[b] Not strictly comparable with previous data due to population adjustments.

Source: Department of Labor, Bureau of Labor Statistics.

31. Total Labor Force by Sex and Age

Annual Averages in Selected Calendar Years 1970-1990

(Thousands)

Sex and age cohort	Actual		Projected					
			High growth		Intermediate growth		Low growth	
	1970	1978	1985	1990	1985	1990	1985	1990
Total								
Total, 16 and over	85,903	102,537	119,095	127,693	115,043	121,456	110,990	115,611
16 to 24	19,916	25,602	26,547	25,088	25,554	23,536	24,604	22,274
16 to 19	7,645	9,865	9,399	9,486	8,919	8,691	8,465	8,109
20 to 24	12,271	15,737	17,148	15,602	16,635	14,845	16,139	14,165
25 to 54	51,487	62,337	77,063	87,620	75,190	84,492	73,373	81,720
25 to 34	17,678	26,480	34,048	36,466	33,146	35,078	32,136	33,668
35 to 44	16,788	18,915	26,199	31,812	25,580	30,696	25,179	30,024
45 to 54	17,020	16,943	16,816	19,342	16,464	18,718	16,058	18,028
55 and over	14,500	14,600	15,485	14,985	14,299	13,428	13,013	11,617
55 to 64	11,280	11,557	12,190	11,685	11,490	10,654	10,849	9,722
65 and over	3,220	3,043	3,295	3,300	2,809	2,774	2,164	1,895
Male								
Total, 16 and over	54,343	60,535	66,957	70,164	64,951	67,059	63,113	64,416
16 to 24	11,773	14,194	13,931	12,928	13,514	12,205	13,183	11,793
16 to 19	4,395	5,383	4,916	4,914	4,701	4,526	4,552	4,334
20 to 24	7,378	8,811	9,015	8,014	8,813	7,679	8,631	7,459
25 to 54	33,279	37,330	43,427	47,950	42,718	46,739	42,113	45,738
25 to 34	11,974	15,900	18,825	19,495	18,506	18,982	18,230	18,548
35 to 44	10,818	11,270	14,672	17,194	14,494	16,869	14,384	16,671
45 to 54	10,487	10,161	9,930	11,261	9,718	10,888	9,499	10,519
55 and over	9,291	9,011	9,599	9,286	8,719	8,115	7,817	6,885
55 to 64	7,127	7,088	7,507	7,198	6,954	6,384	6,552	5,797
65 and over	2,164	1,923	2,092	2,088	1,765	1,731	1,265	1,088
Female								
Total, 16 and over	31,560	42,002	52,138	57,529	50,092	54,397	47,877	51,195
16 to 24	8,143	11,408	12,616	12,160	12,040	11,331	11,421	10,481
16 to 19	3,250	4,482	4,483	4,572	4,218	4,165	3,913	3,775
20 to 24	4,893	6,926	8,133	7,588	7,822	7,166	7,508	6,706
25 to 54	18,208	25,007	33,636	39,670	32,472	37,753	31,260	35,982
25 to 34	5,704	10,580	15,223	16,971	14,640	16,096	13,906	15,120
35 to 44	5,970	7,645	11,527	14,618	11,086	13,827	10,795	13,353
45 to 54	6,533	6,782	6,886	8,081	6,746	7,830	6,559	7,509
55 and over	5,209	5,589	5,886	5,699	5,580	5,313	5,196	4,732
55 to 64	4,153	4,469	4,683	4,487	4,536	4,270	4,297	3,925
65 and over	1,056	1,120	1,203	1,212	1,044	1,043	899	807

Source: Department of Labor, Bureau of Labor Statistics.

33. Alternative Measures of Aggregate Income and Product in Current and in Constant (1972) Dollars

Calendar Years 1929-1979

(Billions)

Year	Current dollars				Constant 1972 dollars[a]		
	Gross national product	Net national product	National income	Personal income	Gross national product	Net national product	National income
1929	$103.4	$93.7	$84.8	$84.9	$314.7	$280.9	$254.7
1930	90.7	81.2	73.8	76.2	285.2	250.7	230.6
1931	76.1	67.1	58.6	65.4	263.3	228.8	205.6
1932	58.3	50.5	42.4	50.0	226.8	192.8	173.4
1933	55.8	48.3	39.9	46.9	222.1	1[illegible].9	168.5
1934	65.3	57.5	48.7	53.7	239.4	206.8	184.0
1935	72.5	64.8	56.5	60.3	260.8	228.8	206.3
1936	82.7	75.0	64.3	68.4	296.1	264.2	234.1
1937	90.7	82.1	72.3	73.8	309.8	277.7	250.3
1938	85.0	76.2	66.0	68.0	297.1	264.8	236.6
1939	90.8	82.1	71.3	72.4	319.7	287.5	255.3
1940	100.0	91.0	79.7	77.8	343.6	311.1	277.9
1941	124.9	114.9	102.6	95.[illegible]	396.6	363.4	329.5
1942	158.3	147.1	135.7	122.4	454.6	421.1	390.3
1943	192.0	180.5	169.1	150.7	527.3	494.6	465.1
1944	210.5	198.7	181.9	164.4	567.0	534.7	494.1
1945	212.3	200.0	180.6	169.8	559.0	526.5	482.1
1946	209.6	195.7	178.3	177.3	477.0	443.3	404.7
1947	232.8	215.6	194.6	189.8	468.3	432.1	390.8
1948	259.1	238.8	219.0	208.5	487.7	448.8	406.3
1949	258.0	236.1	212.7	205.6	490.7	449.4	402.4
1950	286.2	262.3	236.2	226.1	533.5	489.9	437.7
1951	330.2	302.6	272.3	253.7	576.5	530.5	474.8
1952	347.2	317.6	285.8	270.4	598.5	550.3	492.7
1953	366.1	334.5	299.7	286.1	621.8	571.2	509.7
1954	366.3	333.2	299.1	288.2	613.7	560.9	499.6
1955	399.3	364.0	328.0	308.8	654.8	599.8	536.7
1956	420.7	381.8	346.9	330.9	668.8	611.7	552.2
1957	442.8	400.8	362.3	349.3	680.9	621.8	560.2
1958	448.9	404.8	364.0	359.3	679.5	618.6	551.2
1959	486.5	440.4	397.1	382.1	720.4	658.0	589.1
1960	506.0	458.3	412.0	399.7	736.8	672.5	602.5
1961	523.3	474.2	424.2	415.0	755.3	689.2	614.3
1962	563.8	513.3	457.4	440.7	799.1	731.2	652.7
1963	594.7	542.5	482.8	463.1	830.7	760.6	680.1
1964	635.7	581.2	519.2	495.7	874.4	801.6	717.1
1965	688.1	630.6	566.0	537.0	925.9	850.0	765.5
1966	753.0	691.3	622.2	584.9	981.0	901.1	808.7
1967	796.3	729.3	655.8	626.6	1,007.7	923.5	828.8
1968	868.5	794.7	714.4	685.2	1,051.8	963.4	868.5
1969	935.5	853.1	767.9	745.8	1,078.8	985.9	891.6
1970	982.4	891.6	798.4	801.3	1,075.3	977.8	879.5
1971	1,063.4	964.7	858.1	859.1	1,107.5	1,005.9	899.9
1972	1,171.1	1,065.8	951.9	942.5	1,171.1	1,065.8	951.9
1973	1,306.6	1,188.9	1,064.6	1,052.4	1,235.0	1,123.3	999.8
1974	1,412.9	1,275.2	1,136.0	1,154.9	1,217.8	1,100.8	977.9
1975	1,528.8	1,366.8	1,215.0	1,255.4	1,202.3	1,080.1	956.6
1976	1,702.2	1,524.4	1,359.8	1,381.6	1,273.0	1,147.0	1,014.3
1977	1,899.5	1,704.1	1,525.8	1,531.6	1,340.5	1,211.2	1,070.2
1978	2,127.6	1,910.7	1,724.3	1,717.4	1,399.2	1,266.7	1,124.4
1979	2,368.8	2,125.9	1,924.8	1,924.2	1,431.6	1,294.9	1,150.2

[a] No appropriate deflator is available for personal income. See Table 38 for disposable personal income in 1972 dollars.
Source: Department of Commerce, Bureau of Economic Analysis.

34. International Transactions of the United States

Calendar Years 1976-1979

(Millions)

Item	1976	1977	1978	1979
Merchandise trade balance	$-9,306	$-30,873	$-33,759	$-29,469
Balance on goods and services[a]	9,382	-9,464	-9,204	4,878
Current account transactions, balance	4,384	-14,068	-14,259	-788
Export of goods and services[b]	171,630	184,705	221,036	286,508
Merchandise, excluding military	114,745	120,186	142,054	182,055
Transfers under military sales, contracts, and grants, net	5,454	7,451	8,240	7,194
Transportation and travel	13,718	14,780	17,093	20,284
Income on U.S. investments abroad[c]	29,286	32,587	42,972	65,970
Miscellaneous services[d]	8,426	9,072	10,677	11,005
Imports of goods and services	-162,248	-194,169	-230,240	-281,630
Merchandise, excluding military	-124,051	-151,689	-175,813	-211,524
Military expenditures, direct	-4,895	-5,823	-7,354	-8,469
Transportation and travel	-16,276	-18,073	-20,283	-22,979
Income on foreign investments in the U.S.[c]	-13,311	-14,598	-22,073	-33,460
Miscellaneous services[d]	-3,715	-3,986	-4,718	-5,199
Unilateral transfers, net[f]	-4,998	-4,605	-5,055	-5,666
Capital account transactions				
U.S. Government capital flows[g]	3,196	-2,000	-227	333
U.S. direct investment abroad	-11,949	-12,898	-16,345	-24,319
Foreign direct investment in the U.S.	4,347	3,728	7,897	9,713
Foreign purchases of U.S. securities other than Treasury issues	1,284	2,713	2,811	2,942
Short-term private capital flows and other long-term capital transactions, net[h]	-22,137	-11,635	-23,035	1,820
Allocation of special drawing rights (SDRs)	—	—	—	1,139
Errors and omissions	10,367	-880	11,354	23,848
Official reserve transactions balance	-10,508	-35,041	-31,804	14,689
Financed by changes in:				
Increase (-) in U.S. official reserve assets	-2,558	-375	732	-1,133
Increase (+) in foreign official assets in the U.S.	13,066	35,416	31,072	-13,556

[a] Equal to net exports of goods and services in the national income and products accounts of the United States.
[b] Excludes transfers under military grants of $373 million in 1976, $204 million in 1977, $236 million in 1978, and $305 million in 1979.
[c] Includes direct investments, other private assets, and U.S. Government assets.
[d] Includes fees and royalties from direct investments and unaffiliated foreigners, and other private and public services.
[e] Includes private and public payments.
[f] Includes private remittances, U.S. Government grants (excluding military), U.S. Government pensions and other transfers.
[g] Includes net U.S. Government assets and U.S. Government liabilities to other than foreign official reserve agencies.
[h] Long-term transactions include U.S. purchases of foreign securities, and changes in claims and liabilities reported by banking and nonbanking concerns.

Source: Department of Commerce, Bureau of Economic Analysis.

32. Gross National Product by Purchaser and Type of Product

Selected Calendar Years 1929-1980

(Billions)

Item	1929	1939	1949	1959	1969	1980
Gross national product	$103.4	$90.9	$258.3	$487.9	$944.0	$2,626.5
Personal consumption expenditures	77.3	67.0	178.1	310.8	581.8	1,672.3
Durable goods	9.2	6.7	25.0	42.4	85.7	211.9
Nondurable goods	37.7	35.1	94.9	146.4	247.8	675.4
Services	30.3	25.2	58.2	121.9	248.2	785.1
Gross private domestic investment	16.2	9.2	35.3	78.1	149.3	395.4
Fixed investment	14.5	8.8	38.4	72.5	139.5	400.8
Nonresidential	10.6	5.9	24.4	45.9	101.2	295.4
Residential structures	3.9	2.9	13.9	26.6	38.2	105.3
Change in business inventories	1.7	.4	-3.1	5.7	9.8	-5.3
Net exports of goods and services	1.1	1.2	6.5	1.4	4.2	24.2
Government purchases of goods and services	8.8	13.5	38.4	97.6	208.8	534.6
Federal	1.4	5.2	20.4	53.9	97.6	198.9
National defense	—	1.2	13.2	45.6	76.3	131.7
Other	—	3.9	7.2	8.3	21.2	67.2
State and local	7.4	8.3	18.0	43.7	111.2	335.7

Source: Department of Commerce, Bureau of Economic Analysis.

35. National Income by Distributive Shares

Selected Calendar Years 1929-1979

(Billions)

Item	1929	1939	1949	1959	1969	1979
National income	$84.8	$71.4	$213.6	$400.8	$779.3	$1,963.3
Compensation of employees	51.1	48.1	141.3	279.6	572.9	1,460.9
Wages and salaries	50.5	46.0	134.7	258.9	515.7	1,235.9
Government and government enterprises	5.0	8.2	20.8	46.0	105.5	235.9
Other	45.5	37.7	113.9	212.9	410.1	1,000.0
Supplements to wages and salaries	.6	2.1	6.6	20.6	57.2	225.0
Employer contributions for social insurance	.1	1.5	3.7	10.1	28.7	106.4
Other labor income	.5	.6	2.9	10.6	28.5	118.6
Proprietors' income with inventory valuation and capital consumption adjustments	15.0	11.8	36.4	47.6	67.0	131.6
Business and professional	8.9	7.4	23.6	36.7	52.5	100.7
Proprietors' income	8.8	7.6	22.2	35.3	51.9	105.2
Inventory valuation adjustment	.1	-.2	.5	([a])	-.5	-3.4
Capital consumption adjustment	-.1	([a])	.9	1.4	1.1	-1.0
Farm	6.1	4.4	12.8	10.9	14.6	30.8
Proprietors' income with inventory valuation adjustment	6.3	4.5	13.5	11.9	15.7	36.6
Capital consumption adjustment	-.2	-.1	-.7	-1.0	-1.2	-5.8
Rental income of persons	4.9	2.6	6.1	13.6	19.6	30.5
Corporate profits with inventory valuation and capital consumption adjustments	9.0	5.3	27.1	49.6	85.1	196.8
Corporate profits before tax	10.0	7.2	29.2	52.6	86.7	255.4
Corporate profits tax liability	1.4	1.4	10.2	23.6	39.5	87.6
Corporate profits after tax	8.6	5.7	19.0	28.9	47.2	167.8
Dividends	5.8	3.8	7.2	12.2	22.5	50.2
Undistributed profits	2.8	2.0	11.8	16.7	24.7	117.6
Inventory valuation adjustment	.5	-.7	1.9	-.3	-5.9	-42.6
Capital consumption adjustment	-1.4	-1.1	-3.9	-2.7	4.3	-15.9
Net interest	4.7	3.6	2.7	10.3	34.8	143.4

[a] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

36. Sources of Government Receipts in Relation to National Income and Product

Selected Calendar Years 1929-1979

(Billions)

Item	1929	1939	1949	1959	1969	1979
Total government receipts[a]	$11.3	$15.4	$55.9	$129.4	$296.7	$765.2
Less: Nontax receipts[b]	1.1	.9	2.3	3.5	11.2	37.4
Equals: Tax receipts[c]	10.2	14.5	53.6	125.9	285.5	727.8
Gross national product	103.4	90.9	258.3	487.9	944.0	2,413.9
Less: Capital consumption allowances	9.7	8.7	21.8	44.9	80.0	253.6
Equals: Net national product	93.7	82.2	236.5	443.0	864.0	2,160.3
Less: *Indirect business tax and nontax liability*	7.1	9.4	21.3	41.8	86.6	188.4
Business transfer payments	.6	.5	.8	1.8	3.9	9.4
Statistical discrepancy	1.1	1.4	.6	-1.3	-3.9	2.2
Plus: Current surplus of government enterprises minus subsidies	-.2	.4	-.3	.1	1.9	3.1
Equals: National income	84.8	71.4	213.6	400.8	779.3	1,963.3
Less: *Corporate profits tax liability*	1.4	1.4	10.2	23.6	39.5	87.6
Contributions for social insurance	.2	2.1	5.9	18.0	55.0	187.1
Undistributed corporate profits	2.8	2.0	11.8	16.7	24.7	117.6
Dividends	5.8	3.8	7.2	12.2	22.5	50.2
Net interest	4.7	3.6	2.7	10.3	34.8	143.4
Corporate inventory valuation adjustment	.5	-.7	1.9	-.3	-5.9	-42.6
Capital consumption adjustment	-1.4	-1.1	-3.9	-2.7	4.3	-15.9
Wage accruals less disbursements	—	—	([d])	—	—	-.2
Plus: Government transfers to persons	.9	2.5	11.7	25.2	62.8	239.9
Personal interest income	6.9	5.4	8.7	22.5	61.1	209.6
Personal dividend income	5.8	3.8	7.2	12.2	22.4	48.6
Business transfer payments	.6	.5	.8	1.8	3.9	9.4
Equals: Personal income	85.0	72.4	206.4	384.4	754.7	1,943.8
Less: *Personal tax and nontax payments*	2.6	2.4	18.5	46.0	115.7	302.0
Equals: Disposable personal income	82.4	70.0	187.9	338.4	638.9	1,641.7
Less: Personal outlays	79.1	67.8	180.4	317.3	598.3	1,555.5
Equals: Personal savings	3.3	2.2	7.5	21.1	40.6	86.2

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[a] Sum of entries in italics (indirect business tax and nontax liability, corporate profits tax liability, contributions for social insurance, and personal tax and nontax payments).

[b] Consists mainly of charges for products and services not accounted for under government enterprises, fines and penalties, rents and royalties, donations, and special assessments for operation.

[c] See Table 24.

[d] Less than $50 million subtraction.

Source: Department of Commerce, Bureau of Economic Analysis.

37. Total and Per Capita Personal Income by State[a]

Selected Calendar Years 1959-1979

State	Total personal income (millions)						Per capita personal income					
	1959	1969	1976	1977	1978	1979	1959	1969	1976	1977	1978	1979
Total	$380,016	$738,233	$1,374,189	$1,523,861	$1,713,894	$1,930,742	$2,145	$3,667	$6,401	$7,043	$7,854	$8,773
Alabama	4,741	9,272	18,848	20,858	23,660	26,240	1,480	2,695	5,159	5,651	6,347	6,962
Alaska	542	1,245	4,195	4,297	4,309	4,555	2,422	4,205	10,274	10,417	10,485	11,219
Arizona	2,407	5,751	13,251	15,025	17,586	20,637	1,909	3,311	5,891	6,520	7,411	8,423
Arkansas	2,394	4,914	10,443	11,729	13,514	15,114	1,363	2,569	4,933	5,450	6,236	6,933
California	40,844	82,828	155,586	174,543	198,595	228,017	2,641	4,202	7,229	7,975	8,900	10,047
Colorado	3,721	7,648	16,808	18,858	21,837	25,285	2,176	3,531	6,526	7,184	8,070	9,122
Connecticut	6,945	13,926	22,772	24,994	27,961	31,553	2,753	4,642	7,340	8,044	8,973	10,129
Delaware	1,173	2,305	4,124	4,454	4,921	5,428	2,660	4,268	7,089	7,651	8,427	9,327
Florida	9,397	22,824	50,904	57,060	65,865	75,713	1,954	3,437	6,094	6,740	7,605	8,546
Georgia	6,214	14,092	27,560	30,398	34,663	39,044	1,606	3,096	5,530	6,030	6,830	7,630
Hawaii	1,283	3,099	6,209	6,784	7,510	8,356	2,103	4,170	7,134	7,712	8,438	9,223
Idaho	1,186	2,115	4,764	5,290	6,170	6,852	1,804	2,992	5,721	6,180	6,995	7,571
Illinois	25,592	46,579	81,798	90,371	99,877	110,032	2,563	4,219	7,308	8,049	8,887	9,799
Indiana	9,570	18,572	33,206	37,131	41,487	46,279	2,074	3,611	6,250	6,940	7,701	8,570
Iowa	5,233	9,653	17,736	19,922	22,973	25,455	1,917	3,441	6,171	6,899	7,905	8,772
Kansas	4,384	7,758	14,815	16,495	18,717	21,873	2,029	3,470	6,444	7,110	7,975	9,233
Kentucky	4,642	9,170	18,567	20,694	23,096	26,066	1,548	2,867	5,404	5,968	6,618	7,390
Louisiana	5,276	10,275	20,922	23,517	26,843	30,467	1,645	2,839	5,399	5,985	6,748	7,583
Maine	1,701	2,971	5,739	6,234	6,917	7,722	1,777	2,995	5,356	5,748	6,334	7,039
Maryland	6,878	15,420	29,099	31,493	35,317	38,706	2,243	3,987	7,054	7,612	8,514	9,331
Massachusetts	12,071	22,596	38,164	41,603	45,894	51,303	2,359	3,999	6,590	7,201	7,952	8,893
Michigan	17,520	34,803	61,601	69,567	78,170	86,572	2,256	3,963	6,760	7,604	8,514	9,403
Minnesota	6,653	13,358	24,571	28,286	31,620	35,991	1,977	3,555	6,214	7,106	7,858	8,865
Mississippi	2,571	5,167	10,690	11,992	13,446	15,007	1,202	2,327	4,519	5,027	5,582	6,178
Missouri	8,776	15,860	28,411	31,910	35,583	40,155	2,061	3,418	5,935	6,617	7,341	8,251
Montana	1,295	2,175	4,216	4,609	5,512	6,040	1,936	3,133	5,583	6,020	7,067	7,684

(Continued)

38. Disposable Personal Income in Current and in Constant (1972) Dollars

Calendar Years 1929-1980

Year	Disposable personal income[a]			
	Amount (billions)		Per capita	
	In current dollars	In 1972 dollars	In current dollars	In 1972 dollars
1929	$82.4	$229.5	$676	$1,883
1930	73.8	210.6	599	1,710
1931	63.7	201.9	513	1,626
1932	48.7	174.4	390	1,395
1933	45.6	169.6	363	1,349
1934	52.2	179.8	413	1,421
1935	58.5	196.8	459	1,545
1936	66.3	220.5	517	1,721
1937	70.9	227.7	550	1,765
1938	65.2	212.6	502	1,636
1939	70.0	229.8	534	1,754
1940	75.3	244.0	570	1,847
1941	92.2	277.9	691	2,083
1942	116.6	317.5	865	2,354
1943	133.0	332.1	973	2,429
1944	145.6	343.6	1,052	2,483
1945	149.1	338.1	1,066	2,416
1946	158.9	332.7	1,124	2,353
1947	168.7	318.8	1,170	2,212
1948	188.0	335.8	1,282	2,290
1949	187.9	336.8	1,259	2,257
1950	206.6	362.8	1,362	2,392
1951	226.0	372.6	1,465	2,415
1952	237.7	383.2	1,515	2,441
1953	252.2	399.1	1,581	2,501
1954	257.1	403.2	1,583	2,483
1955	275.0	426.8	1,664	2,582
1956	292.9	446.2	1,741	2,653
1957	308.6	455.5	1,802	2,660
1958	319.0	460.7	1,832	2,645
1959	338.4	479.7	1,903	2,697
1960	352.0	489.7	1,947	2,709
1961	365.8	503.8	1,991	2,742
1962	386.8	524.9	2,073	2,813
1963	405.9	542.3	2,144	2,865
1964	440.6	580.8	2,296	3,026
1965	475.8	616.3	2,448	3,171
1966	513.7	646.8	2,613	3,290
1967	547.9	673.5	2,757	3,389
1968	593.4	701.3	2,956	3,493
1969	638.9	722.5	3,152	3,564
1970	695.3	751.6	3,393	3,668
1971	751.8	779.2	3,630	3,763
1972	810.3	810.3	3,879	3,879
1973	914.5	865.3	4,346	4,112
1974	998.3	858.4	4,710	4,050
1975	1,096.1	875.8	5,132	4,101
1976	1,194.4	907.4	5,550	4,216
1977	1,311.5	939.8	6,046	4,332
1978	1,462.9	981.5	6,688	4,487
1979	1,641.7	1,011.5	7,441	4,584
1980	1,821.7	1,018.4	8,176	4,571

[a] Consists of total personal income less personal tax and nontax payments to governments.
Source: Department of Commerce, Bureau of Economic Analysis.

39. Number of Families and Unrelated Individuals and Median Income

Selected Calendar Years 1947-1979[a]

Year	Number (thousands)			Median money income	
	Total	Families[b]	Unrelated individuals[c]	Families	Unrelated individuals
1947	45,402	37,237	8,165	$3,031	$980
1950	49,295	39,929	9,366	3,319	1,045
1951	49,720	40,578	9,142	3,709	1,195
1952	50,537	40,832	9,705	3,890	1,409
1953	50,716	41,202	9,514	4,242	1,396
1954	51,675	41,951	9,724	4,167	1,222
1955	52,778	42,889	9,889	4,418	1,317
1956	53,276	43,497	9,779	4,780	1,426
1957	54,131	43,696	10,435	4,966	1,493
1958	55,116	44,232	10,884	5,087	1,486
1959	55,990	45,111	10,879	5,417	1,557
1960	56,606	45,539	11,067	5,620	1,720
1961	57,624	46,418	11,206	5,735	1,754
1962	58,094	47,059	11,035	5,956	1,753
1963	58,776	47,540	11,236	6,249	1,800
1964	60,080	47,956	12,124	6,569	1,983
1965	60,727	48,509	12,218	6,957	2,153
1966	61,681	49,214	12,467	7,532	2,290
1967	63,317	50,111	13,206	7,933	2,379
1968	64,722	50,823	13,899	8,632	2,786
1969	66,212	51,586	14,626	9,433	2,931
1970	67,714	52,227	15,487	9,867	3,137
1971	69,607	53,296	16,311	10,285	3,316
1972	71,184	54,373	16,811	11,116	3,521
1973	73,313	55,053	18,260	12,051	4,134
1974	74,624	55,698	18,926	12,902	4,603
1975	76,479	56,245	20,234	13,719	4,882
1976	78,169	56,710	21,459	14,958	5,375
1977	80,325	57,215	23,110	16,009	5,907
1978	82,389	57,804	24,585	17,640	6,705
1979	83,491	58,385	25,556	19,684	7,542

[a] The number of families and unrelated individuals applies to March of the following year.

[b] A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.

[c] Persons, other than institutional inmates and military personnel on post, who are not living with an relatives.

Source: Department of Commerce, Bureau of the Census.

40. Distribution of Families by Total Money Income in Constant (1979) Dollars

Selected Calendar Years 1947-1979[a]

Number of families (thousands)[c]

Total money income[b] (1979 dollars)	1947	1950	1960	1965	1970	1975	1979
Total	37,237	39,929	45,539	48,509	52,227	56,245	58,385
Under $2,500	3,128	3,993	2,368	1,698	1,253	1,406	1,284
2,500 to $4,999	4,096	4,073	3,734	3,250	2,611	2,587	2,744
5,000 to $7,499	6,926	5,949	4,190	3,881	3,499	4,162	3,737
7,500 to $9,999	5,027	6,109	4,463	4,172	3,760	4,387	4,145
10,000 to $12,499	18,172	19,805	6,603	4,657	4,283	4,556	4,846
12,500 to $14,999			4,326	4,802	4,126	4,556	4,262
15,000 to $19,999			9,609	11,109	11,594	9,280	8,758
20,000 to $24,999			4,099	5,239	6,058	8,268	8,407
25,000 to $34,999			6,102	9,750	9,453	10,855	11,210
35,000 to $49,999					3,604	4,106	6,014
50,000 and over					1,932	2,137	3,036
edian money income	$9,850	$10,008	$13,774	$16,005	$18,444	$18,502	$19,684

Percentage distribution

Total money income[b] (1979 dollars)	1947	1950	1960	1965	1970	1975	1979
otal	100.0	100.0	100.0	100.0	100.0	100.0	100.0
nder $2,500	8.4	10.0	5.2	3.5	2.4	2.5	2.2
2,500 to $4,999	11.0	10.2	8.2	6.7	5.0	4.6	4.7
5,000 to $7,499	18.6	14.9	9.2	8.0	6.7	7.4	6.4
7,500 to $9,999	13.5	15.3	9.8	8.6	7.2	7.8	7.1
10,000 to $12,499	48.8	49.6	14.5	9.6	8.2	8.1	8.3
12,500 to $14,999			9.5	9.9	7.9	8.1	7.3
15,000 to $19,999			21.1	22.9	22.2	16.5	15.0
20,000 to $24,999			9.0	10.8	11.6	14.7	14.4
25,000 to $34,999			13.4	20.1	18.1	19.3	19.2
35,000 to $49,999					6.9	7.3	10.3
50,000 and over					3.7	3.8	5.2

Number of families applies to March of the following year.
Before taxes.
A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.
ource: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

41. Distribution of Families by Total Money Income

Selected Calendar Years 1947-1979[a]

Total money income[b]	1947	1950	1960	1965	1970	1979
			Thousands			
Number of families[c]	37,237	39,929	45,539	48,509	52,227	58,385
			Percentage distribution			
All families	100.0	100.0	100.0	100.0	100.0	100.0
Under $2,500	38.6	33.7	17.5	12.4	6.6	2.2
$2,500 to $4,999	42.1	43.1	24.5	19.2	12.5	4.7
$5,000 to $7,499	13.2	15.8	28.4	24.1	15.2	6.4
$7,500 to $9,999	3.5	4.2	15.2	19.0	16.6	7.1
$10,000 to $12,499	2.8	3.2	7.5	11.9	15.8	8.3
$12,500 to $14,999			3.1	5.8	11.0	7.3
$15,000 to $19,999			2.1	4.6	13.1	15.0
$20,000 to $24,999			.8	1.5	4.6	14.4
$25,000 to $34,999			.9	1.4	3.0	19.2
$35,000 to $49,999					1.1	10.3
$50,000 and over					.5	5.2
Median income	$3,031	$3,319	$5,620	$6,957	$9,867	$19,684

[a] Number of families applies to March of the following year.

[b] Before taxes.

[c] A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.

Source: Department of Commerce, Bureau of the Census.

42. Persons Below the Poverty Level, by Family Status and Age Group

Selected Calendar Years 1959-1979[a]

Year	All persons	Persons in families							All persons 65 years and older
		Total	Family heads			Related children under 18 years	Other family members		
			Total	Nonfarm	Farm				
Number below the poverty level (thousands)									
1959	39,490	34,562	8,320	6,624	1,696	17,208	9,034		5,481
1960	39,851	34,925	8,243	6,649	1,594	17,288	9,394		n.a.
1961	39,628	34,509	8,391	7,044	1,347	16,577	9,541		n.a.
1962	38,625	33,623	8,077	7,004	1,073	16,630	8,916		n.a.
1963	36,436	31,498	7,554	6,467	1,087	15,691	8,253		n.a.
1964	36,055	30,912	7,160	6,058	1,102	15,736	8,016		n.a.
1965	33,185	28,358	6,721	5,841	880	14,388	7,249		n.a.
1966	28,510	23,809	5,784	5,093	574	12,146	5,879		5,114
1967	27,769	22,771	5,667	4,553	494	11,427	5,677		5,388
1968	25,389	20,695	5,047	4,522	428	10,739	4,909		4,632
1969	24,147	19,175	5,008	4,582	426	9,501	4,667		4,787
1970	25,420	20,330	5,260	4,822	438	10,235	4,835		4,709
1971	25,559	20,405	5,303	4,851	452	10,344	4,757		4,273
1972	24,460	19,577	5,075	4,753	323	10,082	4,420		3,738
1973	22,973	18,299	4,828	4,533	295	9,453	4,018		3,354
1974	23,370	18,817	4,922	4,597	325	9,967	3,928		3,085
1975	25,877	20,789	5,450	5,148	302	10,882	4,457		3,317
1976	24,975	19,632	5,311	5,016	295	10,081	4,240		3,313
1977	24,720	19,505	5,311	4,983	328	10,028	4,165		3,177
1978	24,497	19,062	5,280	5,056	224	9,722	4,059		3,233
1979	25,214	19,292	5,292	5,112	180	9,680	4,321		3,584
Percent below the poverty level									
1959	22.4	20.8	18.5	16.1	44.6	26.9	15.9		35.2
1960	22.2	20.7	18.1	15.8	45.7	26.5	16.2		n.a.
1961	21.9	20.3	18.1	16.4	38.6	25.2	16.5		n.a.
1962	21.0	19.4	17.2	16.0	33.5	24.7	15.1		n.a.
1963	19.5	17.9	15.9	14.6	35.1	22.8	13.8		n.a.
1964	19.0	17.4	15.0	13.5	35.6	22.7	13.3		n.a.
1965	17.3	15.8	13.9	12.9	29.8	20.7	11.8		n.a.
1966	14.7	13.1	11.8	10.8	21.4	17.4	9.5		28.5
1967	14.2	12.5	11.4	9.5	18.8	16.3	9.1		29.5
1968	12.8	11.3	10.0	9.3	17.4	15.3	7.8		25.0
1969	12.1	10.4	9.7	9.3	17.4	13.8	7.2		25.3
1970	12.6	10.9	10.1	9.7	18.6	14.9	7.4		24.5
1971	12.5	10.8	10.0	9.6	17.4	15.1	7.2		21.6
1972	11.9	10.3	9.3	9.2	12.8	14.9	6.6		18.6
1973	11.1	9.7	8.8	8.6	11.6	14.2	5.9		16.3
1974	11.2	9.9	8.8	8.6	13.6	15.1	5.7		14.6
1975	12.3	10.9	9.7	9.5	13.7	16.8	6.4		15.3
1976	11.8	10.3	9.4	9.2	13.5	15.8	6.0		15.0
1977	11.6	10.2	9.3	9.1	15.1	16.0	5.9		14.1
1978	11.4	10.0	9.1	9.1	10.9	15.7	5.7		14.0
1979	11.6	10.1	9.1	9.0	10.8	15.9	6.0		15.1

[a] Beginning in 1969 and 1974, data are based on revised methodologies for processing income data. Beginning in 1969, data are based on 1970 Census population controls. Family status is reported as of March of following year.

Source: Department of Commerce, Bureau of the Census.

43. Personal Consumption Expenditures by Type of Product or Service

Selected Calendar Years 1929-1979

Product or service	1929	1939	1949	1959	1969	1979
A. Amount (millions)						
Food and tobacco[a]	$21,239	$20,916	$56,593	$85,662	$137,290	$331,344
Clothing, accessories, and jewelry	11,193	8,406	23,333	31,546	54,361	116,234
Personal care	1,116	1,004	2,306	4,859	10,316	21,431
Housing	11,678	9,380	19,649	44,989	86,972	241,883
Household operation	10,657	9,547	25,639	44,466	80,386	206,815
Medical care expenses	2,944	2,849	8,449	18,600	44,858	144,443
Personal business	3,984	3,187	5,948	13,149	29,309	80,321
Transportation	7,721	6,456	21,797	40,238	78,842	221,061
Recreation	4,331	3,452	10,010	17,074	38,401	99,051
Private education and research	671	622	1,574	3,465	8,980	22,802
Religious and welfare activities	1,206	940	2,212	4,706	8,022	20,817
Foreign travel and remittances (net)	511	209	625	2,019	4,044	4,696
Total personal consumption expenditures	77,251	66,968	178,135	310,773	581,781	1,510,898
Commodities	46,929	41,800	119,902	188,886	333,566	814,559
Durable	9,243	6,684	25,047	42,438	85,724	212,341
Nondurable	37,686	35,116	94,855	146,448	247,842	602,218
Services	30,322	25,168	58,233	121,887	248,215	696,339
B. As a percentage of total personal consumption expenditure						
Food and tobacco[a]	27.5	31.2	31.8	27.6	23.6	21.9
Clothing, accessories, and jewelry	14.5	12.6	13.1	10.2	9.3	7.7
Personal care	1.4	1.5	1.3	1.6	1.8	1.4
Housing	15.1	14.0	11.0	14.5	14.9	16.0
Household operation	13.8	14.3	14.4	14.3	13.8	13.7
Medical care expenses	3.8	4.3	4.7	6.0	7.7	9.6
Personal business	5.2	4.8	3.3	4.2	5.0	5.3
Transportation	10.0	9.6	12.2	12.9	13.6	14.6
Recreation	5.6	5.2	5.6	5.5	6.6	6.6
Private education and research	.9	.9	.9	1.1	1.5	1.5
Religious and welfare activities	1.6	1.4	1.2	1.5	1.4	1.4
Foreign travel and remittances (net)	.7	.3	.4	.6	.7	.3
Total personal consumption expenditures	100.0	100.0	100.0	100.0	100.0	100.0
Commodities	60.7	62.4	67.3	60.8	57.3	53.9
Durable	12.0	10.0	14.1	13.7	14.7	14.1
Nondurable	48.8	52.4	53.2	47.1	42.6	39.9
Services	39.3	37.6	32.7	39.2	42.7	46.1

[a] Includes expenditures for alcoholic beverages for all years except 1929.

Source: Department of Commerce, Bureau of Economic Analysis. Percentage computations by Tax Foundation.

44. Business Expenditures for New Plant and Equipment by Industry[a]

Calendar Years 1947-1981[b]

(Billions)

Year	Total	Manu-facturing	Mining	Railroad trans-portation	Other trans-portation[c]	Public utilities	Commercial and other[d]
1947	$21.80	$8.73	$.69	$.92	$1.29	$1.64	$8.53
1948	25.46	9.25	.93	1.38	1.28	2.67	9.95
1949	23.54	7.32	.88	1.43	.87	3.28	9.76
1950	25.32	7.73	.84	1.18	1.20	3.42	10.95
1951	30.83	11.07	1.11	1.58	1.47	3.75	11.85
1952	31.59	12.12	1.21	1.52	1.47	3.96	11.31
1953	33.58	12.43	1.25	1.45	1.52	4.61	12.32
1954	33.13	12.00	1.29	.95	1.47	4.23	13.19
1955	36.58	12.50	1.31	1.05	1.55	4.26	15.91
1956	44.76	16.33	1.64	1.42	1.65	4.78	18.94
1957	48.12	17.50	1.69	1.64	1.71	5.95	19.63
1958	42.17	12.98	1.43	.90	1.44	5.74	19.68
1959	44.78	13.76	1.35	1.07	2.10	5.46	21.04
1960	48.63	16.36	1.29	1.23	1.96	5.40	22.39
1961	47.82	15.53	1.26	.87	1.95	5.20	23.01
1962	51.28	16.03	1.41	1.11	2.15	5.12	25.46
1963	53.25	17.27	1.26	1.38	1.98	5.33	26.03
1964	61.66	21.23	1.33	1.83	2.63	5.80	28.84
1965	70.43	25.41	1.36	2.23	3.23	6.49	31.71
1966	82.22	31.37	1.42	2.69	3.74	7.82	35.18
1967	83.42	32.25	1.38	2.10	4.24	9.33	34.12
1968	88.45	32.34	1.44	1.68	5.11	10.52	37.36
1969	99.52	36.27	1.77	2.11	4.93	11.70	42.74
1970	105.61	36.99	2.02	1.94	5.01	13.03	46.62
1971	108.53	33.60	2.67	1.74	4.19	14.70	51.63
1972	120.25	35.42	2.88	1.68	5.04	16.26	58.97
1973	137.70	42.37	3.31	2.15	5.26	17.97	66.64
1974	156.98	53.21	4.62	2.70	5.53	19.83	71.09
1975	157.71	54.92	6.10	2.88	5.80	19.98	68.03
1976	171.45	59.95	7.44	2.87	6.02	22.37	72.80
1977	198.08	69.22	9.24	3.03	6.37	26.79	83.43
1978	231.24	79.72	10.21	3.48	7.19	29.95	100.69
1979	270.46	98.68	11.38	4.03	8.32	33.96	114.09
1980	295.63	115.81	13.51	4.25	7.83	35.44	118.79
1981	325.72	129.85	15.87	4.40	8.47	38.27	128.86

[a] Excludes agricultural business, real estate operators, medical, legal, educational, and cultural service.

[b] Estimates for 1981 based on planned capital expenditures reported by business in late January and February 1981.

[c] Includes air transportation.

[d] Includes trade, service, construction, communication, finance, and insurance.

Source: Department of Commerce, Bureau of Economic Analysis.

45. Sales, Profits, and Stockholders' Equity in Manufacturing Corporations[a]

Calendar Years 1950-1979[b]

(Dollar Figures in Billions)

Year	Sales (net)	Profits		Stockholders' equity[d]	After-tax profits as a percentage of	
		Before Federal income taxes[c]	After Federal income taxes[b]		Sales	Equity
1950........	$181.9	$23.2	$12.9	$83.3	7.1	15.4
1951........	245.0	27.4	11.9	98.3	4.8	12.1
1952........	250.2	22.9	10.7	103.7	4.3	10.3
1953........	265.9	24.4	11.3	108.2	4.3	10.5
1954........	248.5	20.9	11.2	113.1	4.5	9.9
1955........	278.4	28.6	15.1	120.1	5.4	12.6
1956........	307.3	29.8	16.2	131.6	5.3	12.3
1957........	320.0	28.2	15.4	141.1	4.8	10.9
1958........	305.3	22.7	12.7	147.4	4.2	8.6
1959........	338.0	29.7	16.3	157.1	4.8	10.4
1960........	345.7	27.5	15.2	165.4	4.4	9.2
1961........	356.4	27.5	15.3	172.6	4.3	8.9
1962........	389.9	31.9	17.7	181.4	4.5	9.8
1963........	412.7	34.9	19.5	189.7	4.7	10.3
1964........	443.1	39.6	23.2	199.8	5.2	11.6
1965........	492.2	46.5	27.5	211.7	5.6	13.0
1966........	554.2	51.8	30.9	230.3	5.6	13.4
1967........	575.4	47.8	29.0	247.6	5.0	11.7
1968........	631.9	55.4	32.1	265.9	5.1	12.1
1969........	694.6	58.1	33.2	289.9	4.8	11.5
1970........	708.8	48.1	28.6	306.8	4.0	9.3
1971........	751.4	53.2	31.3	320.9	4.2	9.8
1972........	849.5	63.2	36.5	343.4	4.3	10.6
1973........	1,017.2	81.4	48.1	374.1	4.7	12.9
1974........	1,060.6	92.1	58.7	395.0	5.5	14.9
1975........	1,066.7	79.8	49.0	435.7	4.6	11.2
1976........	1,203.2	104.9	64.5	462.7	5.4	13.9
1977........	1,328.1	115.1	70.4	496.7	5.3	14.2
1978........	1,497.8	132.7	81.3	541.4	5.4	15.1
1979........	1,741.8	153.8	98.3	600.4	5.6	16.4

[a] For years before 1969, excludes newspapers.

[b] Because of changes in accounting and other procedures, data are not strictly comparable from one period to another.

[c] After 1973 profits are calculated before and after all income taxes (Federal, state, and local).

[d] Annual average based on four end-of-quarter equity figures.

Source: Federal Trade Commission.

46. Corporate Profits and Related Data by Industry

Selected Calendar Years 1929-1979

(Millions)

Industry and item	1929	1939	1949	1959	1969	1979
All industries:[a]						
Corporate profits before tax[b]	$9,990	$7,181	$29,206	$52,552	$86,657	$255,364
Federal, state, and local corporate profits taxes[c]	1,369	1,441	10,203	23,646	39,469	87,613
Corporate profits after tax	8,621	5,740	19,003	28,906	47,188	167,751
Net corporate dividend payments	5,801	3,766	7,210	12,171	22,529	50,150
Undistributed corporate profits	2,820	1,974	11,793	16,735	24,659	117,601
Corporate depreciation charges	4,204	3,736	7,972	23,619	52,873	139,510
Agriculture, forestry and fisheries:						
Corporate profits before tax[b]	6	3	121	34	208	903
Federal, state, and local corporate profits taxes[c]	6	7	58	46	116	326
Corporate profits after tax	0	-4	63	-12	92	577
Net corporate dividend payments	8	14	45	10	60	287
Undistributed corporate profits	-8	-18	18	-22	32	290
Corporate depreciation charges	34	28	46	138	437	1,991
Mining:						
Corporate profits before tax[b]	460	338	1,038	733	765	4,807
Federal, state, and local corporate profits taxes[c]	47	43	221	186	228	1,959
Corporate profits after tax	413	295	817	547	537	2,848
Net corporate dividend payments	309	159	196	384	666	-3,444
Undistributed corporate profits	104	136	621	163	-129	6,292
Corporate depreciation charges	290	240	412	948	1,011	4,939
Contract construction:						
Corporate profits before tax[b]	134	43	631	849	2,161	4,787
Federal, state, and local corporate profits taxes[c]	19	14	232	411	816	1,433
Corporate profits after tax	115	29	399	438	1,345	3,354
Net corporate dividend payments	60	21	68	97	277	512
Undistributed corporate profits	55	8	331	341	1,068	2,842
Corporate depreciation charges	71	42	181	656	1,638	3,768
Manufacturing:						
Corporate profits before tax[b]	4,898	3,797	15,055	26,584	40,322	106,720
Federal, state, and local corporate profits taxes[c]	618	741	5,631	12,579	19,579	43,876
Corporate profits after tax	4,280	3,056	9,424	14,005	20,743	62,844
Net corporate dividend payments	2,548	1,701	3,462	5,300	10,308	15,743
Undistributed corporate profits	1,732	1,355	5,962	8,705	10,435	47,101
Corporate depreciation charges	1,884	1,570	3,619	10,943	24,470	60,787

(Continued)

46. Corporate Profits and Related Data by Industry—Continued

Selected Calendar Years 1929-1979

(Millions)

Industry and item	1929	1939	1949	1959	1969	1979
Wholesale and retail trade:						
Corporate profits before tax[b]	$856	$929	$3,973	$5,870	$12,032	$39,396
Federal, state, and local corporate profits taxes[c]	124	195	1,527	2,747	5,024	12,784
Corporate profits after tax	732	734	2,446	3,123	7,008	26,612
Net corporate dividend payments	531	424	827	831	1,819	7,102
Undistributed corporate profits	201	310	1,619	2,292	5,189	19,510
Corporate depreciation charges	327	305	900	2,155	4,810	15,197
Finance, insurance, and real estate:						
Corporate profits before tax[b]	1,420	671	3,803	7,835	12,531	36,219
Federal, state, and local corporate profits taxes[c]	282	149	1,158	3,451	7,232	19,829
Corporate profits after tax	1,138	522	2,645	4,384	5,299	16,390
Net corporate dividend payments	832	295	539	794	257	-304
Undistributed corporate profits	306	227	2,106	3,590	5,042	16,694
Corporate depreciation charges	396	427	633	1,898	4,497	9,624
Transportation:						
Corporate profits before tax[b]	1,004	157	1,132	1,160	585	4,702
Federal, state, and local corporate profits taxes[c]	135	89	461	710	596	1,020
Corporate profits after tax	869	68	671	450	-11	3,682
Net corporate dividend payments	565	227	256	449	727	1,379
Undistributed corporate profits	304	-159	415	1	-738	2,303
Corporate depreciation charges	484	312	897	2,267	4,801	8,472
Communications and public utilities:						
Corporate profits before tax[b]	810	839	1,764	5,918	9,970	17,847
Federal, state, and local corporate profits taxes[c]	110	172	696	3,030	4,853	3,639
Corporate profits after tax	700	667	1,068	2,888	5,117	14,208
Net corporate dividend payments	628	681	848	2,366	4,201	12,004
Undistributed corporate profits	72	-14	220	522	916	2,204
Corporate depreciation charges	575	671	909	3,259	7,402	24,594
Services:						
Corporate profits before tax[b]	170	80	564	904	1,940	9,646
Federal, state, and local corporate profits taxes[c]	28	31	219	486	1,025	2,747
Corporate profits after tax	142	49	345	418	915	6,899
Net corporate dividend payments	88	60	137	131	470	1,658
Undistributed corporate profits	54	-11	208	287	445	5,241
Corporate depreciation charges	143	141	375	1,355	3,807	10,138

[a] Includes estimates for the rest of the world, not shown separately.

[b] Depletion charges are not deducted in arriving at corporate profits for national income purposes.

[c] All taxes shown on a liability basis.

Source: Department of Commerce, Bureau of Economic Analysis.

47. Profits of Nonfinancial Corporations and Related Data

Calendar Years 1946-1980

(Dollar Figures in Billions)

Year	Pretax profits	Capital consumption adjustment[a]	Inventory valuation adjustment	Adjusted pretax profits	Federal and state income taxes	Effective tax rate (percent)
1946	$22.0	$-3.0	$-5.3	$13.8	$8.6	62.3
1947	29.1	-3.5	-5.9	19.7	10.8	54.8
1948	31.8	-4.0	-2.2	25.6	11.8	46.1
1949	24.9	-3.9	1.9	22.9	9.3	40.6
1950	38.5	-3.9	-5.0	29.6	16.9	57.1
1951	39.1	-4.6	-1.2	33.4	21.2	63.5
1952	33.8	-4.5	1.0	30.2	17.8	58.9
1953	34.9	-3.9	-1.0	30.0	18.5	61.7
1954	32.1	-3.2	-.3	28.6	15.6	54.5
1955	42.0	-2.0	-1.7	38.3	20.2	52.7
1956	41.8	-3.2	-2.7	35.9	20.1	56.0
1957	39.8	-3.4	-1.5	34.9	19.1	54.7
1958	33.7	-3.2	-.3	30.2	16.2	53.6
1959	43.1	-2.7	-.3	40.1	20.7	51.6
1960	39.7	-2.1	-.2	37.4	19.2	51.3
1961	39.5	-1.5	.3	38.3	19.5	50.9
1962	44.2	1.4	(b)	45.6	20.6	45.2
1963	48.9	2.3	.1	51.2	22.8	44.5
1964	55.4	2.9	-.5	57.7	24.0	41.6
1965	65.2	3.7	-1.2	67.7	27.2	40.2
1966	70.3	3.9	-2.1	72.2	29.5	40.9
1967	66.3	4.0	-1.6	68.8	27.7	40.3
1968	72.9	4.0	-3.7	73.3	33.4	45.6
1969	69.4	4.0	-5.9	67.5	33.1	49.0
1970	56.8	2.4	-6.6	52.7	27.0	51.2
1971	65.4	1.3	-4.6	62.1	29.8	48.0
1972	76.6	2.7	-6.6	72.7	33.6	46.2
1973	96.0	2.6	-20.0	78.6	40.0	50.9
1974	105.3	-1.8	-40.0	63.6	42.0	66.0
1975	107.3	-9.7	-11.6	86.1	41.2	47.9
1976	135.0	-13.0	-14.7	107.3	52.6	49.0
1977	153.5	-11.4	-15.8	126.3	59.4	47.0
1978	174.3	-12.4	-24.3	137.6	67.3	48.9
1979	193.4	-14.1	-42.6	136.7	69.7	51.0
1980	180.1	-14.4	-43.9	121.8	61.9	50.8

[a] Based on straight-line depreciation, 85% of Bulletin F lives.

[b] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis. Computations by Tax Foundation.

48. Number, Receipts, and Net Profits of Business Firms by Form of Organization[a]

Selected Fiscal Years 1939-1976[b]

(Number of Firms in Thousands; Dollar Figures in Billions)

Item	1939	1945	1960	1970	1976
Number of firms, total	1,793	6,737	11,172	12,001	14,536
Proprietorships	1,052	5,689	9,090	9,400	11,358
Partnerships	271	627	941	936	1,096
Corporations	470	421	1,141	1,665	2,082
Business receipts, total	$171	$382	$1,095	$2,082	$4,170
Proprietorships	24	79	171	238	375
Partnerships	15	47	74	93	160
Corporations	133	255	849	1,751	3,635
Net profits, total[b]	$11	$40	$73	$109	$245
Proprietorships	2	12	21	33	50
Partnerships	2	7	8	10	10
Corporations[c]	7	21	44	66	185

[a] The concept of business firm as used here relates primarily to the legal entity used for Federal income tax purposes. While a few corporations file consolidated tax returns (i.e., one return for the parent firm and all its subsidiaries), most corporate tax returns represent individual corporations.

[b] Before tax.

[c] For 1970 and after, includes amounts from related foreign operations.

Source: Treasury Department, Internal Revenue Service.

49. Number and Receipts of Business Firms by Size of Receipts and Form of Organization

Income Year 1976

Size of receipts (dollars)	Number of firms (thousands)				Receipts (billions)			
	Total	Proprietorships	Partnerships[a]	Corporations[a]	Total	Proprietorships	Partnerships[a]	Corporations[a]
Total	14,536	11,358	1,096	2,082	$3,903.0	$375.0	$157.6	$3,370.4
Under 25,000[b]	9,387	8,372	548	467	57.4	51.0	4.0	2.4
25,000-49,999	1,542	1,217	145	180	53.8	43.4	5.2	5.2
50,000-99,999	1,327	923	141	263	92.3	65.0	10.1	17.2
100,000-199,999	1,695	517	117	702	356.1	71.1	16.6	162.2
200,000-499,999		263	96			76.8	29.5	
500,000-999,999	271	48	29	194	185.3	32.0	19.8	133.6
1,000,000 or more	314	18	20	276	3,157.9	35.7	72.4	3,049.8

37. Total and Per Capita Personal Income by State[a]—Continued

Selected Calendar Years 1959-1979

State	Total personal income (millions)						Per capita personal income					
	1959	1969	1976	1977	1978	1979	1959	1969	1976	1977	1978	1979
Nebraska	2,664	5,112	9,401	10,357	11,754	13,668	1,907	3,468	6,057	6,661	7,491	8,684
Nevada	741	2,041	4,483	5,272	6,346	7,386	2,657	4,252	7,318	8,276	9,529	10,521
New Hampshire	1,246	2,559	4,995	5,650	6,502	7,407	2,091	3,535	6,040	6,646	7,483	8,351
New Jersey	15,655	30,930	53,623	58,163	64,323	71,461	2,603	4,359	7,288	7,927	8,792	9,747
New Mexico	1,684	2,851	6,234	7,080	8,181	9,383	1,832	2,820	5,319	5,919	6,733	7,560
New York	43,632	78,353	124,988	133,281	145,370	160,662	2,615	4,328	6,923	7,433	8,192	9,104
North Carolina	6,822	15,061	29,894	32,765	37,285	41,399	1,530	2,994	5,473	5,941	6,693	7,385
North Dakota	956	1,830	3,712	3,867	4,925	5,408	1,547	2,947	5,756	5,947	7,542	8,231
Ohio	21,770	39,905	68,539	75,847	84,092	93,517	2,251	3,778	6,411	7,091	7,836	8,715
Oklahoma	4,116	7,784	15,901	18,185	20,971	24,607	1,798	3,071	5,740	6,455	7,376	8,509
Oregon	3,771	7,169	14,930	17,145	19,890	22,587	2,160	3,477	6,419	7,190	8,112	8,938
Pennsylvania	24,579	42,692	75,579	82,212	90,206	100,398	2,188	3,636	6,404	6,969	7,669	8,558
Rhode Island	1,832	3,396	5,806	6,365	7,109	7,906	2,138	3,643	6,205	6,790	7,628	8,510
South Carolina	3,169	7,062	14,731	16,333	18,409	20,690	1,350	2,748	5,179	5,676	6,344	7,057
South Dakota	986	1,933	3,398	4,035	4,540	5,137	1,478	2,894	4,956	5,868	6,580	7,455
Tennessee	5,477	11,210	22,630	25,100	28,605	32,162	1,555	2,877	5,344	5,848	6,602	7,343
Texas	17,794	36,171	77,796	88,461	101,460	117,585	1,892	3,275	6,175	6,908	7,776	8,788
Utah	1,645	3,065	6,627	7,575	8,692	9,838	1,891	2,928	5,379	5,964	6,600	7,197
Vermont	686	1,422	2,577	2,813	3,218	3,613	1,774	3,254	5,399	5,837	6,609	7,329
Virginia	7,254	15,689	31,997	35,415	39,707	44,628	1,836	3,400	6,333	6,951	7,670	8,587
Washington	6,489	13,062	25,026	27,921	32,548	37,552	2,300	3,907	6,931	7,585	8,581	9,565
West Virginia	2,906	4,777	10,038	11,140	12,269	13,844	1,566	2,736	5,479	6,011	6,593	7,372
Wisconsin	8,359	15,363	28,061	31,685	35,382	40,043	2,148	3,509	6,087	6,823	7,555	8,484
Wyoming	695	1,121	2,647	3,105	3,684	4,465	2,171	3,407	6,777	7,647	8,668	9,922
District of Columbia	2,081	3,301	5,578	5,973	6,383	6,934	2,735	4,333	7,967	8,721	9,513	10,570

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[a] Personal income by state is the current income received by residents of the states from all sources, inclusive of transfers from government and business but exclusive of transfers among persons. Total personal income for all states differs from total personal income of the United States (Table 36) in that the latter includes income disbursed by the Federal government to its civilian and military personnel outside the United States.

Source: Department of Commerce, Bureau of Economic Analysis.

50. Productivity and Related Data, Private Business Sector

Calendar Years 1947-1980

Index Numbers 1977=100

Year	Output[a]	Hours of all persons[b]	Output per hour of all persons	Compensation per hour[c]	Unit labor cost	Implicit price deflator[d]
1947........	35.1	80.4	43.6	17.0	38.9	38.2
1948........	37.2	80.9	46.0	18.4	40.0	40.8
1949........	36.5	78.3	46.7	18.7	40.1	40.4
1950........	39.9	79.2	50.3	20.0	39.8	41.0
1951........	42.2	81.5	51.7	22.0	42.5	44.1
1952........	43.6	81.6	53.4	23.4	43.8	44.6
1953........	45.4	82.4	55.1	24.9	45.2	45.0
1954........	44.6	79.7	56.0	25.7	45.9	45.4
1955........	48.2	82.7	58.2	26.3	45.2	46.1
1956........	49.4	84.0	58.8	28.1	47.7	47.6
1957........	49.9	82.7	60.3	29.9	49.6	49.3
1958........	49.1	79.0	62.2	31.2	50.2	49.9
1959........	51.8	82.1	63.1	32.5	51.5	51.7
1960........	53.6	82.3	65.1	33.9	52.1	51.7
1961........	54.5	81.0	67.2	35.2	52.3	51.9
1962........	57.5	82.3	69.8	36.8	52.7	52.7
1963........	60.0	82.8	72.4	38.1	52.7	53.3
1964........	63.6	84.2	75.5	40.1	53.1	53.8
1965........	67.9	86.8	78.2	41.7	53.3	54.8
1966........	71.6	88.9	80.6	44.6	55.3	56.5
1967........	73.2	88.8	82.4	47.0	57.1	58.0
1968........	76.9	90.3	85.2	50.6	59.5	60.3
1969........	79.2	92.7	85.4	54.2	63.5	63.3
1970........	78.5	91.2	86.1	58.2	67.6	66.2
1971........	80.9	90.7	89.2	62.0	69.5	69.1
1972........	86.2	93.4	92.4	66.0	71.5	71.5
1973........	92.0	97.0	94.8	71.3	75.2	75.3
1974........	90.2	97.4	92.7	78.0	84.2	82.4
1975........	88.5	93.4	94.8	85.5	90.2	90.4
1976........	94.1	96.1	97.9	92.9	94.8	94.7
1977........	100.0	100.0	100.0	100.0	100.0	100.0
1978........	104.7	104.9	99.8	108.4	108.6	107.4
1979........	107.7	108.4	99.4	119.2	119.9	116.9
1980........	106.8	107.8	99.0	131.1	132.4	127.6

[a] Output refers to gross domestic product originating in the sector in 1972 dollars.

[b] Hours of all persons in private industry engaged in the sector, including hours of proprietors and unpaid family workers. Estimates based primarily on establishment data.

[c] Wages and salaries of employees plus employers' contributions for social insurance and private benefit plans. Also includes an estimate of wages, salaries, and supplemental payments for the self-employed.

[d] Current dollar gross domestic product divided by constant dollar gross domestic product.

Source: Department of Labor, Bureau of Labor Statistics.

51. Unit Labor Costs and Productivity in Manufacturing in Selected Countries

Selected Calendar Years 1960-1979

Period	United States	France	F.R. Germany	Italy	Nether-lands	United Kingdom	Japan	Canada
			Unit labor costs in U.S. dollars[a] (1967=100)					
1960	97.7	81.7	78.1	76.5	65.4	85.7	82.5	106.3
1969	108.7	98.8	103.1	104.3	102.7	92.8	107.2	101.9
1970	116.5	96.7	125.7	119.2	108.7	104.8	113.2	111.7
1971	117.6	102.9	142.8	135.6	120.6	117.4	130.7	116.1
1972	118.1	118.4	164.3	152.2	139.2	125.7	159.7	122.0
1973	123.2	146.3	211.7	172.5	174.0	130.2	195.2	127.0
1974	143.1	157.7	236.2	182.6	198.3	154.7	237.3	147.7
1975	152.4	206.2	268.5	245.1	245.4	197.6	284.8	165.6
1976	158.2	195.1	265.4	212.5	238.8	182.4	285.3	185.7
1977	166.6	207.0	299.4	234.9	268.7	197.0	326.7	182.5
1978	179.4	242.6	360.5	271.7	311.8	247.5	408.7	174.3
1979	194.1	276.5	399.3	307.8	n.a.	307.9	384.2	184.4
			Output per man-hour (1967=100)					
1960	78.8	68.7	66.4	65.1	67.5	76.8	52.6	75.5
1969	104.9	115.4	113.8	112.2	122.6	108.4	130.0	113.3
1970	105.0	121.2	116.1	121.7	134.0	108.8	146.5	114.7
1971	110.1	127.6	121.4	125.2	143.0	113.2	151.0	122.9
1972	115.7	135.1	128.7	135.3	154.4	121.5	162.3	128.5
1973	118.8	142.5	136.6	151.7	170.2	127.6	181.2	134.3
1974	112.6	146.6	145.0	159.7	184.3	127.7	181.7	136.6
1975	118.8	150.7	151.3	152.9	181.1	125.3	174.6	133.7
1976	124.0	163.6	160.3	165.9	199.1	129.2	188.7	140.4
1977	127.7	171.7	169.0	167.8	206.7	128.6	197.3	148.1
1978	128.2	180.2	174.7	172.9	217.3	130.1	212.9	155.0
1979	129.2	189.9	183.8	188.0	n.a.	133.0	230.5	156.3

[a] Hourly compensation divided by output per man-hour. Indexes are adjusted for changes in exchange rates in order to express them in U.S. dollars.

Source: Department of Commerce, International Trade Administration.

52. Capital Invested Per Production Worker in Manufacturing[a]

Selected Calendar Years 1939-1975

Industry	1939	1949	1959	1963	1975
All manufacturing[b]	$5,188	$8,089	$17,528	$20,426	$60,054
Food, beverages, and tobacco	n.a.	10,790	19,770	22,315	62,398
Food and beverages	6,505	9,837	18,485	20,680	56,384
Tobacco manufacturers	n.a.	23,446	38,468	47,239	170,378
Textiles and their products	2,106	4,483	6,789	7,283	16,630
Textile-mill products	2,743	5,850	9,566	11,122	23,499
Apparel and fabric products	1,283	3,050	4,607	4,607	11,785
Leather and products	1,983	3,624	5,049	7,128	17,959
Rubber products	6,470	7,438	15,330	16,645	33,221
Lumber and furniture products	n.a.	4,565	9,512	9,358	31,847
Lumber and wood products	n.a.	4,666	10,528	10,103	42,514
Furniture and fixtures	n.a.	4,310	7,640	8,148	15,500
Paper and allied products	6,650	9,533	18,173	20,575	50,174
Printing and publishing	6,281	8,279	12,945	15,192	37,496
Chemicals and allied products	15,758	20,737	36,291	44,732	119,472
Stone, clay, and glass products	5,577	6,594	16,174	18,634	40,346
Metal products and processes	n.a.	8,898	16,843	19,756	60,723
Primary metal industries	n.a.	10,345	23,766	26,449	79,638
Fabricated metal products[c]	n.a.	7,221	11,695	14,240	31,638
Electrical machinery	4,061	7,190	12,537	15,655	58,520
Machinery, except electrical	8,300	10,432	18,034	19,181	57,665
Motor vehicles and other transportation equipment	7,050	8,428	17,914	22,788	83,264
Instruments and related products	n.a.	7,116	17,655	22,572	46,988
Miscellaneous manufacturing[c]	n.a.	8,205	13,681	14,536	38,612

[a] Capital invested is total assets less investments in government obligations and securities of other corporations. It is measured in book values. Data for 1959 and later years are not strictly comparable with earlier years.

[b] Includes some categories not shown separately (principally highly capitalized petroleum and coal products manufacturing).

[c] Prior to 1963, ordnance and accessories are included in fabricated metal products; in 1963 and 1975 included in miscellaneous manufacturing.

Source: The Conference Board; Treasury Department; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

56. Number of New Housing Starts[a]

Calendar Years 1940-1980

(Thousands of Units)

Year	Total	Publicly owned	Privately owned				
				Government underwritten			
					By agency		
			Total	Total	FHA	VA	Other
1940	602.6	73.0	529.6	176.6	176.6	–	353.0
1941	706.1	86.6	619.5	217.1	217.1	–	402.4
1942	356.0	54.8	301.2	160.2	160.2	–	141.0
1943	191.0	7.3	183.7	126.1	126.1	–	57.6
1944	141.8	3.1	138.7	83.6	83.6	–	55.1
1945[b]	326.0	1.2	324.9	47.7	38.9	8.8	277.2
1946	1,023.0	8.0	1,015.2	158.9	67.1	91.8	856.3
1947	1,268.0	3.4	1,265.1	338.6	178.3	160.3	926.5
1948	1,362.0	18.1	1,344.0	287.5	216.4	71.1	1,056.5
1949	1,466.0	36.3	1,429.8	343.4	252.6	90.8	1,086.4
1950	1,952.0	43.8	1,908.1	519.4	328.2	191.2	1,388.7
1951	1,491.0	71.2	1,419.8	335.5	186.9	148.6	1,084.3
1952	1,504.0	58.5	1,445.4	370.4	229.1	141.3	1,075.0
1953	1,438.0	35.5	1,402.1	373.0	216.5	156.5	1,029.1
1954	1,551.0	18.7	1,531.8	557.9	250.9	307.0	973.9
1955	1,646.0	19.4	1,626.6	661.6	268.7	392.9	965.0
1956	1,349.0	24.2	1,324.9	454.1	183.4	270.7	870.8
1957	1,224.0	49.1	1,174.8	278.4	150.1	128.3	896.4
1958	1,382.0	67.8	1,314.2	372.4	270.3	102.1	941.8
1959[c]	1,553.7	36.7	1,517.0	416.3	307.0	109.3	1,100.7
1960	1,296.1	43.9	1,252.2	300.3	225.7	74.6	951.9
1961	1,365.0	52.0	1,313.0	282.1	198.8	83.3	1,030.9
1962	1,492.5	29.6	1,462.9	275.1	197.3	77.8	1,187.8
1963	1,634.9	31.7	1,603.2	237.2	166.2	71.0	1,366.0
1964	1,561.0	32.2	1,528.8	213.2	154.0	59.2	1,315.0
1965	1,509.7	36.9	1,472.8	209.3	159.9	49.4	1,263.5
1966	1,195.8	30.9	1,164.9	165.9	129.1	36.8	999.0
1967	1,321.9	30.3	1,291.6	194.4	141.9	52.5	1,097.2
1968	1,545.4	37.8	1,507.6	203.8	147.7	56.1	1,303.8
1969	1,499.5	32.7	1,466.8	204.8	153.6	51.2	1,262.0
1970	1,469.0	35.4	1,433.6	294.5	233.5	61.0	1,139.1
1971	2,084.5	32.3	2,052.2	395.2	301.2	94.0	1,657.0
1972	2,378.5	21.9	2,356.6	302.4	198.4	104.0	2,054.2
1973	2,057.5	12.2	2,045.3	159.7	73.6	86.1	1,885.6
1974	1,352.5	14.8	1,337.7	129.6	56.8	72.8	1,208.1
1975	1,171.4	10.9	1,160.4	174.7	97.7	77.0	985.7
1976	1,547.6	10.1	1,537.5	244.1	144.4	99.7	1,293.4
1977	1,989.8	2.7	1,987.1	308.9	178.2	130.7	1,678.2
1978	2,023.3	3.0	2,020.3	302.8	176.2	126.6	1,717.5
1979	1,749.2	4.0	1,745.1	301.4	179.8	121.6	1,443.7
1980	1,298.5	6.5	1,292.0	272.7	178.0	94.7	1,019.3

[a] Data for 1940-1958 are for nonfarm housing starts; beginning 1959, data include farm housing starts.

[b] New series beginning 1945 is not comparable to prior data. Beginning 1945, data include Alaska and Hawaii; FHA and VA series include Alaska, Hawaii, and Puerto Rico for all periods.

[c] New series beginning 1959 is not comparable to prior data; see footnote *a*.

Source: Department of Commerce, Bureau of Industrial Economics.

53. Ratio of Gross Fixed Capital Formation to Gross National Product in Selected Countries[a]

Selected Calendar Years 1960-1979[b]

(Percent)

Year	United States	France	F.R. Germany	Italy	Netherlands	United Kingdom	Japan	Canada
1960	17.6	20.2	24.3	22.3	23.6	16.3	30.2	22.1
1969	18.1	25.4	23.4	20.8	24.3	18.3	35.1	21.6
1970	17.3	23.4	25.6	21.2	25.6	18.3	35.1	21.0
1971	17.7	23.6	26.4	20.2	25.7	18.3	34.3	22.0
1972	18.3	23.6	25.9	19.7	23.6	18.2	34.5	21.9
1973	18.4	23.8	24.5	21.2	22.9	19.1	36.6	22.5
1974	17.8	24.5	21.9	22.5	21.7	20.3	34.2	23.2
1975	16.9	23.2	20.7	20.6	20.8	19.4	32.2	24.2
1976	17.0	23.3	20.6	20.1	19.2	18.8	31.0	23.5
1977	18.2	22.2	20.7	19.6	21.0	18.0	30.1	23.1
1978	19.0	21.4	21.3	18.7	21.5	18.0	30.2	22.7
1979	19.0	21.3[c]	22.7	18.7	21.7	17.6	31.6	22.9

[a] Measured in current prices. Gross fixed capital formation covers private and government sectors except military.

[b] Data for years 1975 and after not strictly comparable to earlier years; frequent revisions in data series limit year-to-year comparisons.

[c] Preliminary.

Source: Department of Commerce, International Trade Administration.

54. New Public and Private Construction Activity

Selected Calendar Years 1929-1979[a]

(Dollar Figures in Millions)

Year	Total	Private construction				Public construction[b]			Public as percent of total new construction
		Total	Residential buildings	Non-residential buildings[c]	Other[d]	Total	Federally owned	State and locally owned	
1929	$10,793	$8,307	$3,772	$2,694	$1,841	$2,486	$155	$2,331	23.0
1939	8,198	4,389	2,786	786	817	3,809	759	3,050	46.5
1944	5,259	2,186	923	351	912	3,073	2,505	568	58.4
1946	14,308	12,077	6,656	3,362	2,059	2,231	865	1,366	15.6
1949	26,722	20,453	13,111	3,383	3,959	6,269	1,488	4,781	23.5
1950	33,575	26,709	18,768	3,904	4,037	6,866	1,624	5,242	20.4
1951	35,435	26,180	16,546	5,279	4,355	9,255	2,981	6,274	26.1
1952	36,828	26,049	16,468	5,014	4,567	10,779	4,185	6,594	29.3
1953	39,136	27,894	17,213	5,680	5,001	11,242	4,139	7,103	28.7
1954	41,380	29,668	18,759	6,250	4,659	11,712	3,428	8,284	28.3
1955	46,519	34,804	22,409	7,611	4,784	11,715	2,769	8,946	25.2
1956	47,601	34,869	20,707	8,818	5,344	12,732	2,726	10,006	26.7
1957	49,139	35,080	19,543	9,556	5,981	14,059	2,974	11,085	28.6
1958	50,047	34,590	19,789	8,675	6,126	15,457	3,387	12,070	30.9
1959	55,392	39,322	24,251	8,859	6,212	16,070	3,724	12,346	29.0
1960	54,738	38,875	22,975	10,149	5,751	15,863	3,622	12,241	29.0
1961	56,445	39,297	23,107	10,734	5,456	17,148	3,879	13,269	30.4
1962	60,205	42,336	25,150	11,617	5,569	17,869	3,913	13,956	29.7
1963	64,812	45,455	27,874	11,646	5,935	19,357	4,001	15,356	29.9
1964	67,675	47,292	28,010	12,955	6,327	20,383	3,898	16,485	30.1
1965	73,747	51,685	27,934	16,509	7,242	22,062	4,014	18,048	29.9
1966	76,414	52,407	25,715	18,279	8,413	24,007	3,964	20,043	31.4
1967	78,082	52,546	25,568	17,589	9,389	25,536	3,475	22,061	32.7
1968	87,093	59,488	30,565	18,164	10,759	27,605	3,367	24,238	31.7
1969	93,917	65,953	33,200	21,155	11,598	27,964	3,313	24,651	29.8
1970	94,855	66,759	31,864	21,417	13,478	28,096	3,290	24,806	29.6
1971	109,950	80,079	43,267	22,479	14,333	29,871	3,983	25,888	27.2
1972	124,085	93,901	54,288	24,038	15,575	30,184	4,392	25,792	24.3
1973	137,917	105,412	59,727	27,584	18,101	32,505	4,851	27,654	23.6
1974	138,501	100,166	50,376	29,637	20,153	38,334	5,293	33,042	27.7
1975	134,535	93,651	46,472	26,407	20,772	40,884	6,318	34,566	30.4
1976	151,054	111,931	60,520	26,091	25,320	39,123	7,017	32,106	25.9
1977	173,975	135,801	80,956	28,695	26,150	38,174	7,320	30,855	21.9
1978	205,457	159,556	93,424	36,293	29,839	45,902	8,404	37,497	22.3
1979	228,950	179,948	99,030	47,298	33,620	49,003	8,775	40,227	21.4

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[a] Years prior to 1946 not strictly comparable to other years. Data for Alaska and Hawaii included beginning 1959. For public construction, data beginning 1975 not directly comparable to prior data.

[b] For public construction by type, see Table 55.

[c] Excludes farm.

[d] Public utilities, nonresidential farm, and all other private.

Source: Department of Commerce, Bureau of Industrial Economics.

55. Value of New Public Construction by Type[a]

Selected Calendar Years 1929-1979[b]

(Millions)

Year	Total	Housing and redevelopment buildings	Nonresidential buildings		Sewer and water systems	Highways and streets	Conservation and development	Military facilities[c]	All other[d]
			Total	Educational					
1929	$2,486	--	$659	$389	$253	$1,266	$115	$19	$174
1939	3,809	$65	970	468	371	1,381	570	125	327
1944	3,073	211	1,361	41	79	362	163	837	60
1946	2,231	374	354	101	194	764	260	188	97
1949	6,269	359	2,049	934	619	2,015	852	137	238
1950	6,866	345	2,387	1,133	659	2,134	942	177	222
1951	9,255	595	3,496	1,513	775	2,355	912	887	235
1952	10,779	654	4,158	1,619	810	2,677	900	1,387	193
1953	11,242	556	4,350	1,714	883	3,021	892	1,290	250
1954	11,712	336	4,609	2,134	982	3,714	773	1,003	295
1955	11,715	266	4,196	2,442	1,085	3,852	701	1,287	328
1956	12,732	292	4,076	2,556	1,275	4,415	826	1,360	488
1957	14,059	506	4,507	2,825	1,344	4,934	971	1,287	510
1958	15,457	846	4,653	2,875	1,387	5,545	1,019	1,402	605
1959	16,070	962	4,514	2,656	1,467	5,761	1,121	1,465	780
1960	15,863	716	4,759	2,818	1,487	5,437	1,175	1,366	887
1961	17,148	842	5,169	3,052	1,581	5,854	1,384	1,371	947
1962	17,869	938	5,154	2,984	1,754	6,365	1,523	1,266	869
1963	19,357	531	6,003	3,477	1,829	7,084	1,694	1,179	1,037
1964	20,383	567	6,610	3,790	2,281	7,133	1,750	910	1,132
1965	22,062	603	7,290	4,284	2,461	7,550	2,019	830	1,309
1966	24,007	655	8,265	5,333	2,366	8,405	2,194	727	1,395
1967	25,536	709	9,273	5,988	2,328	8,591	2,124	695	1,816
1968	27,605	746	9,693	6,061	3,065	9,321	1,973	808	1,999
1969	27,964	1,047	10,183	5,868	2,680	9,250	1,783	879	2,142
1970	28,096	1,107	9,550	5,619	2,638	9,981	1,908	718	2,194
1971	29,871	1,136	10,261	5,564	2,825	10,658	2,095	901	1,995
1972	30,184	875	10,625	5,720	2,778	10,429	2,172	1,087	2,218
1973	32,505	941	12,054	6,647	3,022	10,505	2,313	1,166	2,504
1974	38,334	1,006	13,984	7,310	4,062	12,065	2,714	1,185	3,290
1975	40,884	754	14,720	7,760	6,566	10,854	3,257	1,389	3,345
1976	39,123	720	13,039	6,342	6,972	9,743	3,742	1,630	3,276
1977	38,174	908	11,891	5,459	7,184	9,380	3,862	1,429	3,520
1978	45,902	1,053	14,188	6,264	9,426	10,712	4,457	1,502	4,563
1979	49,003	1,211	14,646	6,903	9,788	11,915	4,587	1,640	5,215

[a] "Public" construction relates to government ownership, not source of funds.
[b] Beginning in 1959, data include Alaska and Hawaii. Years prior to 1946 not strictly comparable to other years. Data beginning 1975 not directly comparable to prior data.
[c] Beginning in 1963, military hospitals are included in the nonresidential buildings category.
[d] Includes publicly owned parks and playgrounds, memorials, public service enterprises, etc., and in 1942-1944, petroleum pipelines.
Source: Department of Commerce, Bureau of Industrial Economics.

57. Income of Farm Operators in Current and in Constant (1967) Dollars

Selected Calendar Years 1910-1979

	Current income (millions)						Income of farm operator families in 1967 dollars				
			Realized gross income[b]				Net income from farming		Personal income of farm population[d]		
Year	Realized net income[a]	Production expenses	Total	Realized nonmoney income[c]	Cash receipts from marketings	Government payments	Total (millions)	Per farm	Total (millions)	Per capita	Number of farms (thousands)
1910-14[e]	$3,984	$3,790	$7,774	$1,845	$5,929	–	$13,759	$2,141	n.a.	n.a.	$6,429
1915-19[e]	7,029	6,187	13,216	2,640	10,576	–	17,400	2,685	n.a.	n.a.	6,479
1920-24[e]	5,086	7,318	12,404	2,604	9,801	–	9,466	1,456	n.a.	n.a.	6,500
1925-29[e]	6,101	7,520	13,621	2,698	10,923	–	11,728	1,812	n.a.	n.a.	6,475
1930-34[e]	3,023	5,207	8,230	1,740	6,374	$116	6,939	1,041	n.a.	n.a.	6,672
1940	4,482	6,858	11,340	2,235	8,382	723	10,671	1,681	$18,088	$593	6,350
1942	9,853	10,040	19,893	3,678	15,565	650	20,191	3,254	28,873	998	6,202
1944	11,705	12,333	24,038	2,726	20,536	776	22,169	3,700	31,508	1,271	6,003
1946	15,068	14,500	29,568	3,994	24,802	772	25,757	4,347	34,232	1,347	5,926
1948	17,664	18,790	36,454	5,970	30,227	257	24,499	4,222	32,999	1,354	5,803
1950	13,648	19,455	33,103	4,359	28,461	283	18,929	3,352	28,218	1,225	5,648
1952	14,961	22,790	37,751	4,948	32,528	275	18,819	3,620	27,679	1,273	5,198
1954	12,373	21,808	34,181	4,092	29,832	257	15,370	3,204	22,781	1,198	4,798
1956	11,254	22,705	33,959	3,004	30,401	554	13,826	3,063	21,682	1,158	4,514
1958	13,168	25,790	38,958	4,413	33,456	1,089	15,206	3,592	22,181	1,296	4,233
1960	11,518	27,376	38,894	3,944	34,248	702	12,985	3,277	20,701	1,324	3,963
1962	12,064	30,279	42,343	4,128	36,468	1,747	13,316	3,606	21,785	1,522	3,692
1964	10,492	31,812	42,304	2,797	37,326	2,181	11,294	3,267	21,265	1,558	3,457
1966	13,960	36,508	50,468	3,756	43,435	3,277	14,362	4,409	24,499	2,113	3,257
1968	12,332	39,525	51,847	4,202	44,183	3,462	11,825	3,851	23,128	2,212	3,071
1970	14,151	44,424	58,575	4,319	50,539	3,717	12,168	4,126	23,627	2,433	2,949
1971	14,633	47,367	62,000	5,996	52,859	3,145	12,063	4,157	23,768	2,522	2,902
1972	18,665	52,315	70,980	5,829	61,190	3,961	14,896	5,208	27,619	2,874	2,860
1973	33,349	65,562	98,911	9,236	87,068	2,607	25,056	8,875	36,754	3,881	2,823
1974	26,130	72,210	98,340	5,360	92,449	531	17,691	6,330	30,569	3,300	2,795
1975	24,475	75,863	100,338	11,322	88,209	807	15,183	5,487	27,635	3,118	2,767
1976	18,682	83,130	101,812	6,298	94,780	734	10,957	4,002	23,626	2,863	2,738
1977	17,829	90,293	108,122	10,541	95,762	1,819	9,823	4,078	20,641	3,332	2,409
1978	26,081	100,791	126,872	11,322	112,520	3,030	13,347	5,632	24,842	3,821	2,370
1979	30,959	118,618	149,577	16,743	131,459	1,375	14,241	6,104	25,449	4,078	2,333

[a] Realized net income is the difference between total realized gross income and production expenses.
[b] Excludes net change in inventories.
[c] Value of farm products consumed directly in farm households and gross rental value of farm dwellings.
[d] Income from all sources, including off-farm.
[e] Annual average for period.
Source: Department of Agriculture, Economics and Statistics Service.

58. Indexes of Farm Output, Prices Received and Paid by Farmers, and Parity Ratio

Calendar Years 1913-1980[a]

(1967 = 100)

Year	Farm output[b]	Prices received by farmers	Prices paid by farmers[c]	Ratio of prices received to prices paid (percent)[d]
1913	43	40	30	101
1914	47	40	30	98
1915	49	39	31	94
1916	45	47	34	103
1917	47	70	44	120
1918	47	81	51	119
1919	47	86	57	110
1920	51	83	63	99
1921	45	48	45	80
1922	49	51	45	87
1923	50	56	46	89
1924	49	56	47	89
1925	51	62	48	95
1926	52	57	47	91
1927	52	55	46	88
1928	54	58	47	91
1929	53	58	47	92
1930	52	49	45	83
1931	56	34	38	67
1932	54	26	33	58
1933	51	28	31	64
1934	43	35	35	75
1935	52	43	36	88
1936	47	45	36	92
1937	58	48	39	93
1938	57	38	36	78
1939	58	37	36	77
1940	60	39	36	81
1941	62	49	39	93
1942	70	63	44	105
1943	69	76[e]	50	113
1944	71	78[e]	53	108
1945	70	81[e]	56	109
1946	71	93[e]	61	113
1947	69	109	70	115
1948	76	113	76	110
1949	74	98	73	100
1950	74	102	75	101
1951	76	119	82	107
1952	79	113	84	100
1953	79	100	81	92
1954	80	97	81	89
1955	82	91	81	84
1956	82	91	81	83
1957	81	92	84	82
1958	87	98	86	85
1959	88	95	87	81
1960	91	94	88	80
1961	91	94	88	79
1962	92	96	90	80
1963	96	96	91	78
1964	95	93	92	76
1965	98	98	94	77
1966	95	105	98	80
1967	100	100	100	74
1968	102	102	103	73
1969	102	107	108	73
1970	101	110	112	72
1971	111	113	118	71
1972	110	125	125	74
1973	112	179	144	91
1974	106	192	164	86
1975	114	185	180	76
1976	117	186	192	71
1977	119	183	202	66
1978	122	210	219	70
1979	129	241	250	71
1980	123[f]	246	281	64

[a] Annual averages through 1980.
[b] Excludes production of feed for horses and mules through 1972. From 1973, index measures all farm output.
[c] Includes interest, taxes, and wage rates.
[d] Calculated from indexes on base 1910-1914 = 100.
[e] Includes wartime subsidies paid on beef cattle, sheep, lambs, milk, and butterfat between October 1943 and June 1946.
[f] Preliminary.
Source: Department of Agriculture.

59. Indexes of Producer Prices and Consumer Prices

Calendar Years 1915-1980

Year	Producer prices		Consumer prices	
	1957-59 = 100	1967 = 100	1957-59 = 100	1967 = 100
1915	38.0	35.8	35.4	30.4
1916	46.8	44.1	38.0	32.7
1917	64.3	60.6	44.7	38.4
1918	71.7	67.6	52.4	45.1
1919	75.8	71.4	60.3	51.8
1920	84.5	79.6	69.8	60.0
1921	53.4	50.3	62.3	53.6
1922	52.9	49.9	58.4	50.2
1923	55.1	51.9	59.4	51.1
1924	53.6	50.5	59.6	51.2
1925	56.6	53.3	61.1	52.5
1926	54.8	51.6	61.6	53.0
1927	52.3	49.3	60.5	52.0
1928	53.0	50.0	59.7	51.3
1929	52.1	49.1	59.7	51.3
1930	47.3	44.6	58.2	50.0
1931	39.9	37.6	53.0	45.6
1932	35.6	33.6	47.6	40.9
1933	36.1	34.0	45.1	38.8
1934	41.0	38.6	46.6	40.1
1935	43.8	41.3	47.8	41.1
1936	44.2	41.7	48.3	41.5
1937	47.2	44.5	50.0	43.0
1938	43.0	40.5	49.1	42.2
1939	42.2	39.8	48.4	41.6
1940	43.0	40.5	48.8	42.0
1941	47.8	45.1	51.3	44.1
1942	54.0	50.9	56.8	48.8
1943	56.5	53.3	60.3	51.8
1944	56.9	53.6	61.3	52.7
1945	57.9	54.6	62.7	53.9
1946	66.1	62.3	68.0	58.5
1947	81.2	76.5	77.8	66.9
1948	87.9	82.8	83.8	72.1
1949	83.5	78.7	83.0	71.4
1950	86.8	81.8	83.8	72.1
1951	96.7	91.1	90.5	77.8
1952	94.0	88.6	92.5	79.5
1953	92.7	87.4	93.2	80.1
1954	92.9	87.6	93.6	80.5
1955	93.2	87.8	93.3	80.2
1956	96.2	90.7	94.7	81.4
1957	99.0	93.3	98.0	84.3
1958	100.4	94.6	100.7	86.6
1959	100.6	94.8	101.5	87.3
1960	100.7	94.9	103.1	88.7
1961	100.3	94.5	104.2	89.6
1962	100.6	94.8	105.4	90.6
1963	100.3	94.5	106.7	91.7
1964	100.5	94.7	108.1	92.9
1965	102.5	96.6	109.9	94.5
1966	105.9	99.8	113.1	97.2
1967	106.1	100.0	116.3	100.0
1968	108.8	102.5	121.2	104.2
1969	113.0	106.5	127.7	109.8
1970	117.1	110.4	135.3	116.3
1971	120.8	113.9	141.1	121.3
1972	126.4	119.1	145.7	125.3
1973	142.9	134.7	154.8	133.1
1974	169.9	160.1	171.8	147.7
1975	185.6	174.9	187.5	161.2
1976	194.2	183.0	198.3	170.5
1977	206.0	194.2	211.1	181.5
1978	222.1	209.3	227.0	195.4
1979	250.0	235.6	252.6	217.4
1980	285.0	268.6	286.8	246.8

Source: Department of Labor, Bureau of Labor Statistics, and Tax Foundation computations.

60. Purchasing Power of the Dollar

Calendar Years 1915-1980

Year	Purchasing power as measured by			
	Producer price index		Consumer price index	
	1957-59 Dollar = $1.00	1967 Dollar = $1.00	1957-59 Dollar = $1.00	1967 Dollar = $1.00
1915	2.63	2.79	2.82	3.29
1916	2.14	2.27	2.63	3.06
1917	1.56	1.65	2.24	2.60
1918	1.39	1.48	1.91	2.22
1919	1.32	1.40	1.66	1.93
1920	1.18	1.26	1.43	1.67
1921	1.87	1.99	1.61	1.87
1922	1.89	2.00	1.71	1.99
1923	1.81	1.93	1.68	1.96
1924	1.87	1.98	1.68	1.95
1925	1.77	1.88	1.64	1.90
1926	1.82	1.94	1.62	1.89
1927	1.91	2.03	1.65	1.92
1928	1.89	2.00	1.68	1.95
1929	1.92	2.04	1.68	1.95
1930	2.11	2.24	1.72	2.00
1931	2.51	2.66	1.89	2.19
1932	2.81	2.98	2.10	2.44
1933	2.77	2.94	2.22	2.58
1934	2.44	2.59	2.15	2.49
1935	2.28	2.42	2.09	2.43
1936	2.26	2.40	2.07	2.41
1937	2.12	2.25	2.00	2.33
1938	2.33	2.47	2.04	2.37
1939	2.37	2.51	2.07	2.40
1940	2.33	2.47	2.05	2.38
1941	2.09	2.22	1.95	2.27
1942	1.85	1.96	1.76	2.05
1943	1.77	1.88	1.66	1.93
1944	1.76	1.87	1.63	1.90
1945	1.73	1.83	1.59	1.86
1946	1.51	1.61	1.47	1.71
1947	1.23	1.31	1.29	1.49
1948	1.14	1.21	1.19	1.39
1949	1.20	1.27	1.20	1.40
1950	1.15	1.22	1.19	1.39
1951	1.03	1.10	1.10	1.29
1952	1.06	1.13	1.08	1.26
1953	1.08	1.14	1.07	1.25
1954	1.08	1.14	1.07	1.24
1955	1.07	1.14	1.07	1.25
1956	1.04	1.10	1.06	1.23
1957	1.01	1.07	1.02	1.19
1958	1.00	1.06	.99	1.15
1959	.99	1.05	.99	1.15
1960	.99	1.05	.97	1.13
1961	1.00	1.06	.96	1.12
1962	.99	1.05	.95	1.10
1963	1.00	1.06	.94	1.09
1964	1.00	1.06	.93	1.08
1965	.98	1.04	.91	1.06
1966	.94	1.00	.88	1.03
1967	.94	1.00	.86	1.00
1968	.92	.98	.83	.96
1969	.88	.94	.78	.91
1970	.85	.91	.74	.86
1971	.83	.88	.71	.82
1972	.79	.84	.69	.80
1973	.70	.74	.65	.75
1974	.59	.62	.58	.68
1975	.54	.57	.53	.62
1976	.51	.55	.50	.59
1977	.49	.51	.47	.55
1978	.45	.48	.44	.51
1979	.40	.42	.40	.46
1980	.35	.37	.35	.41

Source: Computed from data in Table 59.

61. Implicit Price Deflators for Gross National Product and Selected Components

Calendar Years 1929-1980

(Index Numbers 1972 = 100)

Year	Gross national product	Personal consumption expenditures	Gross private domestic investment		Government purchases of goods and services
			Nonresidential (structures and producers' goods)	Residential structures	
1929	32.76	35.9	28.3	28.2	21.5
1930	31.75	35.0	27.0	27.7	21.2
1931	28.87	31.5	25.4	25.2	20.4
1932	25.67	27.9	23.6	20.7	18.8
1933	25.13	26.9	22.9	20.7	19.2
1934	27.30	29.0	25.5	22.8	20.7
1935	27.88	29.7	26.3	22.4	20.6
1936	28.00	30.1	26.0	23.5	21.0
1937	29.30	31.2	28.2	25.8	21.6
1938	28.66	30.7	28.4	26.5	21.7
1939	28.43	30.5	28.2	26.6	21.4
1940	29.06	30.9	29.1	27.4	21.7
1941	31.23	33.2	31.0	30.0	25.5
1942	34.32	36.7	33.9	32.4	31.2
1943	36.14	40.1	35.9	34.9	32.8
1944	37.01	42.4	36.8	38.1	32.3
1945	37.91	44.1	36.7	40.8	31.2
1946	43.88	47.8	40.0	44.6	29.6
1947	49.55	52.9	46.9	53.7	33.6
1948	52.98	56.0	51.5	58.1	37.7
1949	52.49	55.8	53.0	58.7	39.7
1950	53.56	56.9	54.5	60.0	39.2
1951	57.09	60.6	59.1	64.4	45.0
1952	57.92	62.0	60.1	66.4	47.3
1953	58.82	63.2	61.2	66.9	48.5
1954	59.55	63.7	61.7	67.1	48.6
1955	60.84	64.4	62.9	68.7	49.2
1956	62.79	65.6	67.3	71.0	51.7
1957	64.93	67.8	71.0	71.4	54.0
1958	66.04	69.2	70.9	71.2	56.0
1959	67.60	70.6	72.2	71.1	57.2
1960	68.70	71.9	72.5	71.4	58.0
1961	69.33	72.6	72.0	71.3	59.1
1962	70.61	73.7	72.5	71.5	61.1
1963	71.67	74.8	73.1	70.9	62.6
1964	72.77	75.9	73.8	71.2	64.1
1965	74.36	77.2	74.7	72.3	66.0
1966	76.76	79.4	76.9	74.6	69.1
1967	79.06	81.4	79.5	77.0	72.5
1968	82.54	84.6	82.8	80.7	76.5
1969	86.79	88.4	86.7	87.7	81.1
1970	91.45	92.5	91.3	90.5	87.7
1971	96.01	96.5	96.2	94.8	93.9
1972	100.00	100.0	100.0	100.0	100.0
1973	105.69	105.7	103.8	109.1	106.7
1974	114.92	116.3	115.4	120.3	116.4
1975	125.56	125.2	132.2	131.0	127.5
1976	132.11	131.6	138.6	140.7	135.7
1977	139.83	139.5	146.2	158.0	144.8
1978	150.05	149.1	157.7	178.3	155.7
1979	162.77	162.3	171.3	200.5	168.1
1980	177.36	178.9	186.8	218.5	184.4

Source: Department of Commerce, Bureau of Economic Analysis.

62. Business Cycle Expansions and Contractions

Period 1854-1980

Business cycle reference dates		Duration in months			
		Contraction	Expansion	Cycle	
		(Trough from previous peak)	(Trough to peak)	Trough from previous trough	Peak from previous peak
Trough	Peak				
December 1854	June 1857	—	30	—	—
December 1858	October 1860	18	22	48	40
June 1861	April 1865	8	46[a]	30	54[a]
December 1867	June 1869	32[a]	18	78[a]	50
December 1870	October 1873	18	34	36	52
March 1879	March 1882	65	36	99	101
May 1885	March 1887	38	22	74	60
April 1888	July 1890	13	27	35	40
May 1891	January 1893	10	20	37	30
June 1894	December 1895	17	18	37	35
June 1897	June 1899	18	24	36	42
December 1900	September 1902	18	21	42	39
August 1904	May 1907	23	33	44	56
June 1908	January 1910	13	19	46	32
January 1912	January 1913	24	12	43	36
December 1914	August 1918	23	44[a]	35	67[a]
March 1919	January 1920	7[a]	10	51[a]	17
July 1921	May 1923	18	22	28	40
July 1924	October 1926	14	27	36	41
November 1927	August 1929	13	21	40	34
March 1933	May 1937	43	50	64	93
June 1938	February 1945	13	80[a]	63	93[a]
October 1945	November 1948	8[a]	37	88[a]	45
October 1949	July 1953	11	45[a]	48	56[a]
May 1954	August 1957	10[a]	39	55[a]	49
April 1958	April 1960	8	24	47	32
February 1961	December 1969	10	106[a]	34	116[a]
November 1970	November 1973	11[a]	36	117[a]	47
March 1975	January 1980	16	58	52	74
Average, all cycles:					
1854-1980 (28 cycles)		19	34[b]	52	53
1854-1919 (16 cycles)		22	27	48	49[c]
1919-1945 (6 cycles)		18	35	53	53
1945-1980 (6 cycles)		11	49[d]	59	60[d]
Average, peacetime cycles:					
1854-1980 (23 cycles)		20	28[e]	46	47
1854-1919 (14 cycles)		22	24	46	47[f]
1919-1945 (5 cycles)		20	26	46	45
1945-1980 (4 cycles)		11	39[g]	45	49[g]

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[a] Indicates wartime expansions (Civil War, World Wars I and II, Korean War, and Vietnam War), postwar contractions, and full cycles including wartime expansions.
[b] 29 cycles.
[c] 15 cycles.
[d] 7 cycles.
[e] 24 cycles.
[f] 13 cycles.
[g] 5 cycles.
Source: National Bureau of Economic Research, Inc.

65. Net Financial Investment of Households[a]

Selected Calendar Years 1966-1980

(Billions)

Category	1966	1970	1978	1979	1980
Net financial investment	$34.0	$51.8	$92.6	$103.6	$150.7
Net acquisition of financial assets	58.1	76.2	259.0	271.9	259.4
Deposits, plus credit market instruments[b]	37.5	52.6	188.4	211.1	182.7
Deposits	21.4	52.4	130.3	129.5	157.8
Demand deposits and currency	2.4	8.8	18.2	14.1	1.9
Savings accounts	19.0	43.6	105.2	81.0	126.7
At commercial banks	11.8	27.0	44.1	36.0	70.5
At savings institutions	7.2	16.6	61.1	45.1	56.2
Money market fund shares	—	—	6.9	34.4	29.2
Credit market instruments	16.1	.3	58.1	81.5	24.8
U.S. Government securities	7.6	-6.4	27.0	52.7	18.7
State and local obligations	4.0	-.9	3.3	-2.4	-1.8
Corporate and foreign bonds	1.3	9.5	-1.4	11.1	5.4
Mortgages	2.0	1.8	14.5	16.4	12.9
Open market paper	1.0	-3.8	14.6	3.8	-10.3
Investment company shares	3.7	2.8	-1.0	-1.0	2.0
Other corporate shares	-4.4	-4.3	-5.2	-9.8	-9.0
Life insurance reserves	4.7	5.5	12.0	12.7	12.0
Pension fund reserves	14.5	18.4	65.8	62.0	73.7
Net investment in unincorporated business	.7	-.6	-10.1	-12.5	-13.9
Security credit	.2	-.9	1.4	1.0	3.7
Miscellaneous	1.2	2.6	7.6	8.3	8.3
Net increase in liabilities	24.1	24.4	166.4	168.4	108.8
Credit market instruments	23.5	25.2	162.6	164.9	100.8
Home mortgages	13.8	14.1	103.8	110.1	83.2
Other mortgages	1.2	1.2	1.0	1.0	.9
Installment consumer credit	5.5	4.4	44.8	35.7	1.4
Other consumer credit	1.1	1.0	5.8	8.5	1.7
Bank loans n.e.c	(c)	1.9	3.4	3.3	5.1
Other loans	2.0	2.6	3.8	6.3	8.5
Security credit	-.1	-1.8	1.4	.8	5.1
Trade debt	.3	.6	1.4	1.4	1.4
Miscellaneous	.4	.4	1.1	1.3	1.5

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[a] Includes personal trusts and nonprofit organizations.

[b] Excludes corporate equities.

[c] Less than $500 million.

Source: Board of Governors of the Federal Reserve System.

63. Net Stock of Fixed Reproducible Tangible Wealth in Current and Constant (1972) Dollars

End of Selected Calendar Years 1929-1979

(Billions)

Type of wealth	1929	1935	1945	1950	1955	1960	1965	1970	1975	1978	1979
	Current dollars										
Net stock, total	$263	$210	$462	$720	$1,017	$1,312	$1,644	$2,559	$4,321	$5,940	$6,745
Business	188	140	234	447	622	814	1,006	1,562	2,673	3,765	4,288
Equipment	33	22	39	98	141	182	224	358	610	814	917
Nonresidential structures	56	42	58	104	147	195	253	431	773	1,014	1,153
Residential structures	99	76	137	245	334	437	529	773	1,290	1,937	2,218
Government	37	44	179	169	243	306	405	628	1,057	1,376	1,565
Equipment:											
Military	1	1	77	29	50	54	64	76	102	135	153
Other	1	2	13	9	17	21	26	40	65	85	93
Nonresidential structures	35	41	86	127	169	221	302	492	857	1,111	1,268
Residential structures	(a)	(a)	3	4	7	10	13	20	33	45	51
Households, consumer durables	38	26	49	104	152	192	233	369	591	799	892
	Constant (1972) dollars										
Net stock, total	$926	$871	$1,169	$1,231	$1,542	$1,814	$2,196	$2,697	$3,170	$3,442	$3,533
Business	693	620	588	770	943	1,121	1,350	1,639	1,917	2,071	2,130
Equipment	98	72	90	163	204	228	273	369	448	497	517
Nonresidential structures	237	210	171	205	250	307	376	469	539	570	585
Residential structures	358	338	328	401	490	585	701	801	930	1,004	1,028
Government	141	174	504	327	412	476	578	684	760	789	794
Equipment:											
Military	4	3	226	57	77	73	81	80	81	84	84
Other	4	6	32	16	26	28	32	41	49	54	54
Nonresidential structures	133	165	239	248	298	361	447	542	607	627	632
Residential structures	(a)	(a)	7	7	10	14	18	21	24	24	24
Households, consumer durables	92	78	77	134	188	217	268	373	493	582	610

[a] Less than $500 million.

Source: Department of Commerce, Bureau of Economic Analysis.

64. Measures and Components of the Money Supply

December Averages 1975–1980[a]

(Billions)

Item	1975	1976	1977	1978	1979	1980
Measures[b]						
M-1A	$287.9	$305.0	$328.4	$351.6	$369.8	$384.8
M-1B	289.0	307.7	332.6	360.1	386.9	411.9
M-2	1,022.4	1,166.7	1,294.1	1,401.5	1,526.0	1,673.4
M-3	1,161.0	1,299.7	1,460.3	1,623.6	1,775.5	1,957.9
L	1,369.6	1,523.5	1,720.2	1,934.9	2,151.8	2,373.5
Components						
Currency	73.8	80.7	88.7	97.6	106.3	116.4
Demand deposits	214.1	224.4	239.7	253.9	263.5	268.4
Savings deposits	383.9	447.7	486.4	475.8	417.0	393.6
Small-denomination time deposits[c]	340.4	396.6	454.9	533.8	656.2	763.2
Large-denomination time deposits[d]	129.6	118.0	145.2	194.7	219.0	248.0

[a] Averages of daily figures seasonally adjusted.

[b] M-1A: currency in circulation and demand deposits. M-1B: M-1A plus negotiable order of withdrawal and automatic transfer service accounts at banks and thrift institutions, credit union share draft accounts, and demand deposits at mutual savings banks. M2: M-1B plus savings and small-denomination time deposits at all depository institutions, overnight repurchase agreements at commercial banks, overnight Eurodollars held by U.S. residents other than banks at Caribbean branches of member banks, and money market and mutual fund shares. M-3: M-2 plus large-denomination time deposits at all depository institutions and term repurchase agreements at commercial banks and savings and loan associations. L: M-3 plus Eurodollars held by U.S. residents other than banks, bankers' acceptances, commercial paper, Treasury bills and other Treasury securities, and U.S. savings bonds.

[c] Issued in amounts of less than $100,000.

[d] Issued in amounts of $100,000 or more. Net of the holdings of domestic banks, thrift institutions, the U.S. Government, money market mutual funds, and foreign banks and official institutions.

Source: Board of Governors of the Federal Reserve System.

66. Financial Assets and Liabilities of Households[a]

End of Selected Calendar Years 1966-1980

(Billions)

Category	1966	1970	1978	1979	1980
Total financial assets	$1,461.8	$1,926.6	$3,422.0	$3,836.2	$4,395.2
Deposits and credit market instruments	590.3	796.5	1,815.2	2,029.8	2,208.6
Deposits	398.5	544.5	1,329.1	1,455.7	1,616.0
Demand deposits and currency	90.8	117.8	222.1	235.7	241.9
Time and savings accounts	307.7	426.7	1,096.3	1,174.8	1,299.7
At commercial banks	130.7	195.4	471.7	505.5	576.0
At savings institutions	177.0	231.4	624.6	669.3	723.7
Money market fund shares	–	–	10.8	45.2	74.4
Credit market instruments	191.8	252.0	486.0	574.1	592.5
U.S. Government securities	89.6	107.2	203.8	268.9	288.8
Treasury issues	78.8	84.9	166.7	209.8	227.3
Savings bonds	50.2	52.1	80.7	79.9	72.5
Other Treasury	28.6	32.8	86.0	129.9	154.7
Agency issues	10.8	22.3	37.1	59.1	61.6
State and local obligations	40.4	46.0	75.0	66.5	62.9
Corporate and foreign bonds	10.9	34.3	64.8	76.2	82.5
Mortgages	44.2	52.9	106.2	122.6	127.5
Open-market paper	6.7	11.7	36.1	39.9	30.8
Corporate equities	575.6	729.4	808.5	918.0	1,141.4
Investment company shares	34.8	47.6	42.6	46.2	55.2
Other corporate equities	540.8	681.8	765.9	871.9	1,086.3
Life insurance reserves	110.6	130.5	198.5	211.2	223.2
Pension fund reserves	164.3	239.4	530.5	599.4	729.8
Security credit	2.7	4.4	8.8	9.0	15.1
Miscellaneous assets	18.2	26.3	60.5	68.9	77.1
Total liabilities	383.4	502.0	1,210.0	1,378.6	1,494.5
Credit market instruments	367.4	481.2	1,164.8	1,331.7	1,437.7
Home mortgages	228.6	290.7	738.2	850.7	937.6
Other mortgages	14.6	19.0	27.9	28.9	29.8
Installment consumer credit	79.3	105.5	275.6	311.3	313.4
Other consumer credit	30.4	37.6	64.3	72.8	74.0
Bank loans n.e.c.	2.5	7.5	19.2	22.1	28.3
Other loans	11.9	20.9	39.5	45.8	54.5
Security credit	9.0	10.4	21.7	20.6	27.6
Trade credit	3.3	5.3	13.2	14.6	16.0
Deferred and unpaid life insurance premiums	3.7	5.1	10.3	11.7	13.2

[a] Includes holdings by personal trusts and nonprofit organizations.

Source: Board of Governors of the Federal Reserve System.

67. Savings and Investment of Corporate Business[a]

Selected Calendar Years 1966-1980

(Billions)

Item	1966	1970	1978	1979	1980
Gross investment	$54.2	$50.4	$147.2	$161.2	$165.6
Capital expenditures	75.7	80.3	205.6	229.4	225.1
Fixed investment	62.5	76.6	183.4	210.8	220.4
Plant and equipment	60.0	73.3	180.0	207.9	217.8
Home construction	-.5	.2	.5	-.6	-1.1
Multi-family residential	3.0	3.2	2.9	3.5	3.6
Change in inventories[b]	13.2	3.4	20.2	13.9	-1.8
Mineral rights from U.S. Government	—	.3	2.0	4.7	6.5
Net financial investment	-21.5	-29.9	-58.5	-68.2	-59.5
Net acquisition of financial assets	14.8	15.6	90.0	116.6	61.5
Liquid assets	-1.8	.5	10.3	18.8	23.0
Demand deposits and currency	-.7	.9	5.3	6.3	4.7
Time deposits	-.4	1.7	2.0	4.7	5.4
Foreign deposits	.1	-.4	2.0	1.0	.8
U.S. Government securities	-1.7	.2	-6.3	-2.8	.8
State and local obligations	-1.0	-.6	.2	(c)	-.3
Commercial paper	1.5	1.8	1.7	6.9	7.9
Security repurchase agreements	.3	-3.1	5.5	2.6	3.6
Consumer credit	.3	.8	1.8	3.7	1.8
Trade credit	12.2	8.3	54.9	66.1	16.4
Miscellaneous assets[d]	4.1	6.0	23.0	28.0	20.3
Net increase in liabilities	36.3	45.5	148.5	184.8	121.0
Net funds raised in markets	25.4	40.7	94.8	114.3	101.1
Net new equity issues	1.3	5.7	2.6	3.5	11.4
Debt instruments	24.2	35.0	92.2	110.9	89.7
Tax-exempt bonds[e]	—	—	3.2	3.6	2.5
Corporate bonds[f]	10.2	19.8	20.1	21.2	27.6
Mortgages	4.4	6.7	23.4	24.3	20.5
Home mortgages	-.4	.1	.4	-.5	-.9
Multi-family	.7	1.2	3.0	2.6	2.8
Commercial	4.1	5.3	20.0	22.2	18.6
Bank loans n.e.c.	8.3	5.4	31.6	43.9	32.2
Commercial paper	.8	1.8	2.7	8.8	4.1
Acceptances	.1	.4	1.2	1.0	.8
Finance company loans	-.1	.6	8.3	7.0	.6
U.S. Government loans	.4	.3	1.7	1.2	1.3
Profit taxes payable	.2	-3.7	2.6	(c)	-7.3
Trade debt	10.6	7.5	44.8	60.7	18.1
Foreign direct investment in U.S.	.1	1.0	6.3	9.7	9.1

[a] Nonfarm and nonfinancial corporate business only.
[b] Includes inventory valuation adjustment.
[c] Less than $50 million.
[d] Primarily foreign direct investment net of bond issues abroad.
[e] Industrial pollution control bonds, issued by state and local governments.
[f] Excludes bond issues abroad.
Source: Board of Governors of the Federal Reserve System.

68. Sources of Gross Savings

Calendar Years 1929-1980

(Billions)

Year	Total[a]	Private			Government surplus or deficit			Gross savings rate[b]
		Total	Personal	Business	Total	Federal	State and local	
1929	$15.9	$14.9	$3.3	$11.6	$1.0	$1.2	$-.2	15.3
1930	11.5	11.8	2.7	9.0	-.3	.3	-.6	12.6
1931	4.9	7.8	2.2	5.6	-2.9	-2.1	-.8	6.5
1932	.7	2.4	-.6	3.0	-1.8	-1.5	-.3	1.2
1933	.9	2.2	-.9	3.1	-1.4	-1.3	-.1	1.5
1934	3.1	5.5	.2	5.3	-2.4	-2.9	.5	4.8
1935	6.4	8.5	2.1	6.4	-2.0	-2.6	.6	8.9
1936	7.0	10.1	3.5	6.6	-3.1	-3.6	.5	8.4
1937	11.9	11.5	3.4	8.1	.3	-.4	.7	13.0
1938	6.9	8.7	.4	8.3	-1.8	-2.1	.4	8.1
1939	8.8	11.0	2.2	8.8	-2.2	-2.2	([c])	9.7
1940	13.5	14.2	3.4	10.8	-.7	-1.3	.6	13.5
1941	18.6	22.4	10.3	12.1	-3.8	-5.1	1.3	14.9
1942	10.7	42.0	27.2	14.8	-31.4	-33.1	1.8	6.7
1943	5.4	49.6	32.9	16.7	-44.1	-46.6	2.5	2.8
1944	2.4	54.3	36.6	17.6	-51.8	-54.5	2.7	1.2
1945	5.2	44.7	28.7	16.0	-39.5	-42.1	2.6	2.4
1946	35.1	29.6	13.7	15.9	5.4	3.5	1.9	16.7
1947	41.7	27.3	5.2	22.1	14.4	13.4	1.0	17.9
1948	49.8	41.4	11.1	30.2	8.4	8.3	.1	19.2
1949	35.6	39.0	7.5	31.5	-3.4	-2.6	-.7	13.8
1950	50.7	42.7	11.9	30.7	8.0	9.2	-1.2	17.7
1951	56.9	50.8	16.1	34.8	6.1	6.5	-.4	17.2
1952	51.0	54.8	17.4	37.4	-3.8	-3.7	([c])	14.7
1953	49.8	56.7	18.5	38.2	-6.9	-7.1	.1	13.6
1954	50.9	58.1	17.0	41.1	-7.1	-6.0	-1.1	13.9
1955	67.5	64.4	16.4	47.9	3.1	4.4	-1.3	16.9
1956	75.9	70.7	21.3	49.4	5.2	6.1	-.9	18.0
1957	75.2	74.3	22.3	52.0	.9	2.3	-1.4	16.9
1958	62.6	75.3	23.6	51.7	-12.6	-10.3	-2.4	13.9
1959	78.3	79.9	21.1	58.7	-1.6	-1.1	-.4	16.0
1960	81.1	78.0	19.7	58.3	3.1	3.0	.1	16.0
1961	78.7	83.0	23.0	60.0	-4.3	-3.9	-.4	15.0
1962	86.7	90.5	23.3	67.2	-3.8	-4.2	.5	15.3
1963	93.6	92.9	21.9	71.0	.7	.3	.5	15.7
1964	104.0	106.3	29.6	76.7	-2.3	-3.3	1.0	16.3
1965	120.2	119.7	33.7	86.0	.5	.5	([c])	17.4
1966	127.3	128.6	36.0	92.7	-1.3	-1.8	.5	16.8
1967	125.7	139.9	44.3	95.6	-14.2	-13.2	-1.1	15.7
1968	136.0	142.0	41.9	100.0	-6.0	-6.0	.1	15.6
1969	153.6	143.6	40.6	103.0	9.9	8.4	1.5	16.3
1970	148.9	158.6	55.8	102.8	-10.6	-12.4	1.9	15.0
1971	161.6	180.3	60.7	119.7	-19.4	-22.0	2.6	15.0
1972	186.6	189.2	52.6	136.6	-3.3	-16.8	13.5	15.7
1973	235.5	227.7	79.0	148.7	7.8	-5.6	13.4	17.8
1974	227.8	234.5	85.1	149.4	-4.7	-11.5	6.8	15.9
1975	218.9	282.7	94.3	188.4	-63.8	-69.3	5.5	14.1
1976	257.9	294.4	82.5	211.9	-36.5	-53.1	16.6	15.0
1977	304.0	322.4	74.1	248.3	-18.3	-46.4	28.1	15.9
1978	355.2	355.4	76.3	279.1	-.2	-29.2	29.0	16.5
1979	411.9	398.9	86.2	312.7	11.9	-14.8	26.7	17.1
1980	401.8	432.9	101.3	331.6	-32.2	-61.2	29.1	15.3

[a] Includes net capital grants received by the United States.

[b] Gross savings as a percent of gross national product.

[c] Less than $500 million.

Source: Department of Commerce, Bureau of Economic Analysis; computations by Tax Foundation.

Section III

THE FEDERAL GOVERNMENT

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69. Summary of Federal Fiscal Operations

Fiscal Years 1929-1982[a]

(Millions)

Fiscal year	Receipts	Outlays[b]	Surplus or deficit (-)	Gross Federal debt outstanding, end of year
Administrative budget				
1929	$3,862	$3,127	$734	$16,931
1930	4,048	3,320	738	16,185
1931	3,116	3,577	-462	16,801
1932	1,924	4,659	-2,735	19,487
1933	1,997	4,598	-2,602	22,539
1934	3,015	6,645	-3,630	27,053
1935	3,706	6,497	-2,791	28,701
1936	3,997	8,422	-4,425	33,779
1937	4,956	7,733	-2,777	36,425
1938	5,588	6,765	-1,177	37,165
1939	4,979	8,841	-3,862	40,440
Unified budget				
1940	6,361	9,456	-3,095	42,968
1941	8,621	13,634	-5,013	48,961
1942	14,350	35,114	-20,764	72,422
1943	23,649	78,533	-54,884	136,696
1944	44,276	91,280	-47,004	201,003
1945	45,216	92,690	-47,474	258,682
1946	39,327	55,183	-15,856	269,422
1947	38,394	34,532	3,862	258,286
1948	41,774	29,773	12,001	252,292
1949	39,437	38,834	603	252,770
1950	39,485	42,597	-3,112	257,357
1951	51,646	45,546	6,100	255,222
1952	66,204	67,721	-1,517	259,105
1953	69,574	76,107	-6,533	266,071
1954	69,719	70,890	-1,170	270,812
1955	65,469	68,509	-3,041	274,366
1956	74,547	70,460	4,087	272,763
1957	79,990	76,741	3,249	272,353
1958	79,636	82,575	-2,939	279,693
1959	79,249	92,104	-12,855	287,767
1960	92,492	92,223	269	290,862
1961	94,389	97,795	-3,406	292,895
1962	99,766	106,813	-7,137	303,291
1963	106,560	111,311	-4,751	310,807
1964	112,662	118,584	-5,922	316,763
1965	116,833	118,430	-1,596	323,154
1966	130,856	134,652	-3,796	329,474
1967	149,552	158,254	-8,702	341,348
1968	153,671	178,833	-25,161	369,769
1969	187,784	184,548	3,236	367,144
1970	193,743	196,588	-2,845	382,603
1971	188,392	211,425	-23,033	409,467
1972	208,649	232,021	-23,373	437,329
1973	232,225	247,074	-14,849	468,426
1974	264,932	269,620	-4,688	486,247
1975	280,997	326,151	-45,154	544,131
1976	300,005	366,418	-66,413	631,285
1977	357,762	402,710	-44,948	709,138
1978	401,997	450,804	-48,807	780,425
1979	465,940	493,635	-27,694	833,751
1980	520,050	579,613	-59,563	914,317
1981	600,300	655,200	-54,900	992,600
1982	650,300	695,300	-45,000	1,075,400

---

[a] Data for 1981 and 1982 are estimates from the *Budget Revisions* presented in March 1981.

[b] Totals for fiscal year 1972 and subsequent years are adjusted to include net outlays of the Export-Import Bank, which was reclassified as a budget agency as of October 1976.

Source: Treasury Department and Office of Management and Budget.

70. Budget Receipts and Outlays by Fund Group

Fiscal Years 1959-1982[a]

(Billions)

Fiscal year	Federal funds		Trust funds		Interfund transactions	Surplus or deficit (-)	
	Receipts	Outlays	Receipts	Outlays		Federal funds	Trust funds
1959	$65.7	$77.1	$13.5	$17.3	$-2.3	$-11.4	$-3.8
1960	75.6	74.9	19.2	19.7	-2.4	0.7	-0.5
1961	75.2	79.3	21.8	21.0	-2.6	-4.1	0.8
1962	79.7	86.6	22.7	22.9	-2.7	-6.9	-0.2
1963	83.6	90.1	25.8	24.0	-2.8	-6.5	1.8
1964	87.2	95.8	28.5	25.9	-3.1	-8.6	2.6
1965	90.9	94.8	29.2	27.0	-3.3	-3.9	2.2
1966	101.4	106.5	33.0	31.7	-3.6	-5.1	1.3
1967	111.8	126.8	42.9	36.7	-5.2	-15.0	6.2
1968	114.7	143.1	44.7	41.5	-5.8	-28.4	3.2
1969	143.3	148.8	52.0	43.3	-7.5	-5.5	8.7
1970	143.2	156.3	59.4	49.1	-8.8	-13.1	10.3
1971	133.8	163.7	66.2	59.4	-11.6	-29.9	6.8
1972	148.8	178.0	73.0	67.1	-13.2	-29.2	5.9
1973	161.4	186.4	92.2	81.4	-21.3	-25.0	10.8
1974	181.2	198.7	104.8	90.8	-21.1	-17.5	14.0
1975	187.5	238.5	118.6	111.2	-25.1	-51.0	7.4
1976	201.1	270.0	133.7	131.3	-34.8	-68.9	2.4
1977	240.4	294.9	152.8	143.3	-36.3	-54.5	9.5
1978	270.5	332.0	168.0	155.3	-36.5	-61.5	12.7
1979	316.4	362.4	189.6	171.3	-40.1	-46.1	18.3
1980	350.8	419.2	213.9	205.1	-44.7	-68.4	8.8
1981	415.2	474.9	242.5	238.1	-50.3	-59.7	4.5
1982	484.1	530.8	286.1	266.9	-58.4	-46.7	19.2

[a] Data for 1981 and 1982 are estimates from the *Budget* presented in January 1981.

Source: Office of Management and Budget and Treasury Department.

71. Federal Budget Receipts by Source, Outlays by Function, and Total Public Debt

Fiscal Years 1979-1982[a]

(Millions)

Source or function	1979	1980	1981	1982
Budget receipts	$465,940	$520,050	$600,300	$650,300
Individual income taxes	217,841	244,069	277,400	288,200
Corporation income taxes	65,677	64,600	64,700	62,400
Employment taxes	135,461	154,101	186,400	214,500
Excise taxes	18,745	24,329	43,600	55,700
Estate and gift taxes	5,411	6,389	6,900	7,600
Customs	7,439	7,174	7,400	7,800
All other	15,366	19,388	13,800	14,200
Budget outlays (includes net lending)	493,635	579,613	655,200	695,300
National defense[b]	117,681	135,856	162,100	188,800
International affairs	6,091	10,733	11,300	11,200
General science, space,and technology	5,041	5,722	6,200	6,900
Agriculture	6,238	4,762	1,200	4,400
National resources and environment	12,091	13,812	13,700	11,900
Energy	6,856	6,313	9,300	8,700
Commerce and housing credit	2,565	7,782	3,200	3,100
Transportation	17,459	21,120	24,000	19,900
Community and regional development	9,542	10,068	10,300	8,100
Education, training, employment and social services	29,685	30,767	30,600	25,800
Health	49,614	58,165	66,700	73,400
Income security	160,159	193,100	229,700	241,400
Veterans benefits	19,928	21,183	22,400	23,600
Interest	52,556	64,504	77,200	82,500
General government	4,093	4,505	5,100	5,000
Administration of justice	4,153	4,570	4,700	4,400
General-purpose fiscal assistance	8,372	8,584	6,800	6,400
Allowances[c]	—	—	—	1,800
Undistributed offsetting receipts	-18,488	-21,933	-29,300	-32,000
Net lending	5,972	9,482	n.a.	n.a.
Budget surplus(+) or deficit (-)	-27,694	-59,563	-54,900	-45,000
Deficit (-) of off-budget entities[d]	-10,468	-14,245	-23,600	-16,700
Total surplus (+) or deficit (-)	-40,162	-73,808	-78,500	-61,700
Means of financing:				
Borrowing from the public	-33,641	-70,515	-71,000	-60,000
Reduction of cash and money assets, etc.	6,521	3,293	7,500	1,700
Gross debt outstanding at end of year[e]	833,751	914,317	992,600	1,075,400
Debt held by public[f]	644,589	715,105	786,100	846,100

[a] Data for 1981 and 1982 are estimates from the *Budget Revisions* presented in March 1981.
[b] Includes allowances for civilian and military pay raises for Department of Defense.
[c] Includes allowances for civilian agency pay raises and contingencies.
[d] Primarily the Federal Financing Bank.
[e] Includes public debt securities and agency securities.
[f] Change in debt held by public equals borrowing from the public.
Source: Treasury Department and Office of Management and Budget.

72. Federal Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1949-1982[b]

(Billions)

Source and function	1949	1959	1970	1980	1981	1982
Total receipts, national-income basis	$38.7	$89.8	$191.9	$540.8	$614.4	$728.2
Personal tax and nontax receipts	16.1	39.9	92.6	257.8	290.5	339.3
Corporate profits tax accruals	9.6	22.5	30.6	70.1	67.9	78.8
Indirect business tax and nontax accruals	8.0	12.5	19.3	40.6	61.2	83.8
Contributions for social insurance	5.0	14.9	49.3	172.2	194.8	226.3
Total expenditures, national-income basis	41.3	91.0	204.3	602.0	671.0	746.3
Purchase of goods and services	20.4	53.9	95.7	198.9	218.5	248.7
Transfer payments	13.8	22.0	63.5	249.8	281.5	313.9
To persons	8.7	20.1	61.3	244.9	276.8	308.7
Foreign (net)	5.1	1.8	2.2	4.9	4.7	5.2
Grants-in-aid to state and local governments	2.2	6.8	24.4	88.0	90.3	94.6
Net interest paid[c]	4.3	6.2	14.1	53.3	67.3	75.1
Subsidies less current surplus of government enterprises	.6	2.1	6.5	12.0	13.4	14.0
Surplus or deficit (-) on national income and products account	-2.6	-1.1	-12.4	-61.2	-56.6	-18.1
Social insurance funds	2.1	.2	3.8	-14.2	n.a.	n.a.
Other funds	-4.7	-1.3	-16.2	-47.1	n.a.	n.a.

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[a] See Introductory Notes for a description of the Federal sector in the national income accounts.

[b] Data for 1981 and 1982 are estimates based on the *Budget* presented in January 1981.

[c] Interest paid less interest received.

Source: Office of Management and Budget; Department of Commerce, Bureau of Economic Analysis.

73. Federal Finances and Gross National Product

Fiscal Years 1954-1982[a]

(Dollar Figures in Billions)

Fiscal year	Gross national product	Budget expenditures and net lending				Federal debt end of year	
		Total		Expenditures (excluding loans)			
		Amount	Percent of GNP	Amount	Percent of GNP	Amount	Percent of GNP
1954	$363.5	$70.9	19.5	n.a.	n.a.	$270.8	74.5
1955	381.0	68.5	18.0	n.a.	n.a.	274.4	72.0
1956	410.9	70.5	17.2	n.a.	n.a.	272.8	66.4
1957	433.3	76.7	17.7	n.a.	n.a.	272.4	62.9
1958	442.1	82.6	18.7	$81.0	18.3	279.7	63.3
1959	473.3	92.1	19.5	89.4	18.9	287.8	60.8
1960	497.3	92.2	18.5	90.3	18.2	290.9	58.5
1961	508.3	97.8	19.2	96.6	19.0	292.9	57.6
1962	546.9	106.8	19.5	104.5	19.1	303.3	55.5
1963	576.3	111.3	19.3	111.5	19.4	310.8	53.9
1964	616.2	118.6	19.2	118.0	19.2	316.8	51.4
1965	657.1	118.4	18.0	117.2	17.8	323.2	49.2
1966	721.1	134.7	18.7	130.2	18.1	329.5	45.7
1967	774.4	158.3	20.4	153.2	19.8	341.3	44.1
1968	829.9	178.8	21.5	172.8	20.8	369.8	44.6
1969	903.7	184.5	20.4	183.1	20.3	367.1	40.6
1970	959.0	196.6	20.5	194.5	20.3	382.6	39.9
1971	1,019.3	211.4	20.7	210.3	20.6	409.5	40.2
1972	1,110.5	232.0	20.9	229.2	20.6	437.3	39.4
1973	1,237.5	247.1	20.0	246.2	19.9	468.4	37.9
1974	1,359.2	269.6	19.8	265.0	19.5	486.2	35.8
1975	1,457.3	326.2	22.4	321.9	22.1	544.1	37.3
1976	1,621.7	366.4	22.6	362.2	22.3	631.9	39.0
1977	1,834.0	402.7	22.0	400.1	21.8	709.1	38.7
1978	2,043.4	450.8	22.1	442.2	21.6	780.4	38.2
1979	2,357.8	493.6	20.9	487.6	20.7	833.8	35.4
1980	2,567.5	579.6	22.6	570.1	22.2	914.3	35.6
1981	2,843.7	662.7	23.3	658.8	23.2	992.4	34.9
1982	3,214.8	739.3	23.0	733.2	22.8	1,057.7	32.9

[a] Data for 1981 and 1982 are estimates from the *Budget* presented in January 1981.
Source: Office of Management and Budget.

74. Relation of Federal Receipts and Expenditures in the Unified Budget and National Income Accounts[a]

Fiscal Years 1978-1982[b]

(Billions)

Item	Fiscal years				
	1978	1979	1980	1981	1982
Receipts					
Federal receipts—unified budget	$402.0	$465.9	$520.0	$600.3	$650.3
Less: Adjustments for agency coverage and financial transactions	1.0	1.1	1.2	1.5	1.5
Plus: Netting differences[c]	10.2	11.3	12.6	15.6	16.8
Timing differences[d]	2.8	4.5	-6.3	-4.6	-.8
Miscellaneous	.2	—	.3	-.3	.2
Equals: Federal receipts—national income accounts	414.2	480.7	525.4	609.5	665.0
Expenditures					
Federal outlays—unified budget	450.8	493.2	579.6	655.2	695.3
Less: Coverage differences[e]	-6.7	-8.3	-9.5	-18.5	-11.9
Financial transactions[f]	18.6	18.5	22.9	22.3	13.1
Plus: Netting differences[c]	10.2	11.3	12.6	15.6	16.8
Timing differences[g]	1.0	.3	-.9	-3.8	-4.1
Miscellaneous	.5	.1	.3	—	.3
Equals: Federal expenditures—national income accounts	450.5	494.7	578.2	663.1	707.1

[a] See Introductory Notes for definitions.

[b] Data for 1981 and 1982 are estimates based on the *Budget* presented in January 1981.

[c] Primarily for contributions to government employee retirement funds.

[d] Relates primarily to the corporate income tax, withheld personal income tax, Federal and state unemployment insurance taxes, social security contributions, and excise taxes.

[e] Relates primarily to Federal home loans and Federal land banks.

[f] Includes net lending and net purchases of foreign currency and net purchases of land.

[g] Relates to the increase in payables (net of advances) on purchases of goods and services, accrued interest less interest paid, transfer payments, and subsidies less current surplus of government enterprises.

Source: Department of Commerce, Bureau of Economic Analysis.

75. Federal Budget Outlays by Selected Function

Selected Fiscal Years 1789-1982[a]

(Millions)

Year	Total outlays	National defense[b]	International affairs and finance[c]	Veterans benefits and services[d]	Interest	All other[e]
1789-91	$4	$1	–	–	$2	$1
1800	11	6	–	–	3	1
1810	8	4	–	–	3	1
1820	18	7	–	–	5	6
1830	15	8	–	–	2	5
1840	24	13	–	–	(f)	11
1850	40	17	–	–	4	18
1860	63	28	–	–	3	32
1870	310	79	–	–	129	101
1880	268	52	–	–	96	120
1890	318	67	–	–	36	215
1900	521	191	–	$141	40	149
1910	694	284	–	161	21	228
1920	6,357	3,997	$435	332	1,024	569
1930	3,320	734	14	821	697	1,054
1940	9,055	1,498	51	552	1,056	5,898
1941	13,255	6,036	145	566	1,123	5,385
1942	34,037	23,937	1,839	558	1,272	6,431
1943	79,368	63,159	3,299	606	1,825	10,479
1944	94,986	76,696	3,642	745	2,623	11,280
1945	98,303	81,216	3,312	2,095	3,662	8,018
1946	60,326	43,176	3,107	4,415	4,816	4,812
1947	38,923	14,368	6,536	7,381	5,012	5,626
1948	32,955	11,771	4,566	6,653	5,248	4,717
1949	39,474	12,908	6,052	6,725	5,445	8,344
1950	39,544	13,009	4,674	6,646	5,817	9,398
1951	43,970	22,444	3,736	5,342	5,714	6,734
1952	65,303	43,976	2,826	4,863	5,934	7,704
1953	74,120	50,442	2,216	4,368	6,583	10,511
1954	67,537	46,986	1,732	4,341	6,470	8,008
1955	64,389	40,695	2,310	4,522	6,438	10,424
1956	66,224	40,723	2,467	4,810	6,846	11,378
1957	68,966	43,368	3,311	4,870	7,307	10,110
1958	71,369	44,234	3,305	5,184	7,689	10,957
1959	80,342	46,483	4,802	5,287	7,671	16,099
New series[g]						
1959	92,111	46,617	3,267	5,428	7,070	29,729
1960	92,230	45,908	3,054	5,426	8,299	29,543
1961	97,802	47,383	3,357	5,688	8,108	33,266
1962	106,830	51,097	4,492	5,625	8,321	37,295
1963	111,311	52,257	4,115	5,520	9,215	40,204
1964	118,584	53,591	4,117	5,681	9,810	45,385
1965	118,430	49,578	4,340	5,722	10,358	48,432
1966	134,652	55,856	4,554	5,921	11,286	57,035
1967	158,254	69,101	4,695	6,899	12,533	65,026
1968	178,833	79,409	4,612	6,882	13,751	74,179
1969	184,548	79,418	4,573	7,640	15,793	77,124
1970	196,588	78,553	4,297	8,677	18,309	86,752
1971	211,425	75,808	4,097	9,776	19,602	102,142
1972	232,021	76,550	4,693	10,730	20,563	119,485
1973	247,074	74,541	4,066	12,013	22,782	133,672
1974	269,620	77,781	5,681	13,386	28,032	144,740
1975	326,151	85,552	6,922	16,597	30,911	186,169
1976	366,418	89,430	5,552	18,432	34,511	218,493
1977	402,710	97,501	4,813	18,038	38,009	244,349
1978	450,804	105,186	5,922	18,974	43,966	276,756
1979	493,635	117,681	6,091	19,928	52,556	297,379
1980	579,613	135,856	10,733	21,183	64,504	347,337
1981	655,200	162,100	11,300	22,400	77,200	382,200
1982	695,300	188,800	11,200	23,600	82,500	389,200

[a] Data for 1981 and 1982 are estimates from the *Budget Revisions* presented in March 1981.

[b] Military expenditures of War and Navy Departments 1789-1890. Data prior to 1966 are not strictly comparable due to changes in functional classifications.

[c] Included in "All other" for 1789-1910. From 1955, Food for Peace is included.

[d] Included in "All other" for 1789-1890.

[e] Includes undistributed intragovernmental transactions in the new series.

[f] Less than $500,000.

[g] Includes net lending. Revised series based on new budget concepts introduced in the *Budget* presented in January 1968. See Introductory Notes.

Source: Office of Management and Budget and Treasury Department

76. Federal Budget Outlays by Type in Current and in Constant (1972) Dollars

Fiscal Years 1960-1980

(Dollar Figures in Billions)

Fiscal year	Total outlays	National defense	Non-defense				
			Total non-defense	Payments for individuals	Net interest	All other	Percent change in total outlays from previous year
			Current dollars				
1960	$92.2	$45.2	$47.1	$23.6	$6.9	$16.5	.1
1961	97.8	46.6	51.2	27.3	6.7	17.1	6.1
1962	106.8	49.0	57.8	28.7	6.9	22.2	9.2
1963	111.3	50.1	61.2	30.4	7.7	23.1	4.2
1964	118.6	51.5	67.1	31.6	8.2	27.3	6.6
1965	118.4	47.5	71.0	32.3	8.6	30.1	-.2
1966	134.7	54.9	79.8	36.2	9.4	34.2	13.8
1967	158.3	68.2	90.0	43.1	10.3	36.7	17.5
1968	178.8	78.8	100.1	48.7	11.1	40.3	13.0
1969	184.5	79.4	105.1	55.3	12.7	37.2	3.2
1970	196.6	78.6	118.0	63.2	14.4	40.5	6.6
1971	211.4	75.8	135.6	78.7	14.8	42.1	7.5
1972	232.0	76.6	155.5	90.8	15.5	49.2	9.7
1973	247.1	74.5	172.5	102.1	17.3	53.1	6.5
1974	269.6	77.8	191.8	117.5	21.4	52.9	9.1
1975	326.2	85.6	240.6	150.4	23.2	67.0	21.0
1976	366.4	89.4	277.0	176.6	26.7	73.7	12.3
1977	402.7	97.5	305.2	192.4	29.9	83.0	9.9
1978	450.8	105.2	345.6	206.5	35.4	103.7	11.9
1979	493.6	117.7	376.0	227.5	42.6	105.8	9.5
1980	579.6	135.9	443.8	271.2	52.5	120.1	17.4
			Constant (fiscal 1972) dollars				
1960	$150.8	$73.7	$77.1	$33.1	$16.3	$27.6	-2.1
1961	157.0	74.8	82.2	37.8	16.3	28.1	4.1
1962	168.5	77.2	91.3	39.2	16.6	35.4	7.3
1963	170.0	76.8	93.1	41.1	16.7	35.4	.9
1964	176.6	77.0	99.6	42.1	16.6	40.9	3.9
1965	173.0	69.3	103.7	42.5	16.7	44.5	-2.0
1966	188.1	76.6	111.5	46.7	16.4	48.4	8.7
1967	212.3	92.3	119.9	53.8	16.1	50.0	12.9
1968	229.8	101.7	128.1	58.9	16.9	52.3	8.2
1969	223.3	98.1	125.2	63.8	15.5	45.9	-2.8
1970	220.6	90.3	130.3	68.8	15.0	46.5	-1.2
1971	223.3	81.5	141.8	81.5	15.2	45.0	1.2
1972	232.0	76.6	155.5	90.8	15.5	49.2	3.9
1973	233.3	69.9	163.4	98.1	15.4	49.9	.6
1974	232.9	68.1	164.7	103.7	14.4	46.7	-.2
1975	255.4	68.4	187.0	119.5	14.8	52.8	9.7
1976	268.4	66.9	201.6	131.0	16.6	54.0	5.1
1977	273.9	67.3	206.6	132.7	17.6	56.3	2.0
1978	284.4	67.5	216.9	133.1	18.1	65.7	3.8
1979	282.6	70.1	212.5	132.8	17.2	62.5	-.6
1980	294.9	72.5	222.4	139.4	17.4	65.6	4.4

Source: Office of Management and Budget.

77. Federal Budget Outlays by Function[a]

Selected Fiscal Years 1960-1982[b]

(Millions)

Function	1960	1965	1970	1980	1981	1982
Total budget outlays	$92,223	$118,430	$196,588	$579,613	$655,200	$695,300
National defense	45,908	49,578	78,553	135,856	162,100	188,800
International affairs and finance	3,054	4,340	4,297	10,733	11,300	11,200
General science, space, and technology	401	5,091	4,507	5,722	6,200	6,900
Agriculture	3,322	4,805	5,161	4,762	1,200	4,400
Natural resources and environment	1,019	2,056	3,061	13,812	13,700	11,900
Energy			990	6,313	9,300	8,700
Commerce and housing credit	4,774	7,440	2,108	7,782	3,200	3,100
Transportation			7,006	21,120	24,000	19,900
Community and regional development	971	288	2,360	10,068	10,300	8,100
Education, training, employment, and social services	1,286	2,290	8,625	30,767	30,600	25,800
Health	756	1,700	13,051	58,165	66,700	73,400
Income security	17,977	25,711	43,073	193,100	229,700	241,400
Veterans benefits and services	5,426	5,722	8,677	21,183	22,400	23,600
Interest	8,299	10,358	18,309	64,504	77,200	82,500
Administration of justice	1,327	2,160	952	4,570	4,700	4,400
General government			1,888	4,505	5,100	5,000
General revenue sharing and other general purpose fiscal assistance	—	—	536	8,584	6,800	6,400
Special allowances[c]	—	—	—	—	—	1,800
Undistributed intragovernmental transactions	-2,297	-3,109	-6,567	-21,933	-29,300	-32,000

[a] Includes net lending.

[b] Data prior to 1970 not strictly comparable due to changes in functional classifications. Data for 1981 and 1982 are estimates from the *Budget Revisions* presented in March 1981.

[c] Pay increases and contingencies.

Source: Office of Management and Budget.

78. Federal Budget Outlays by Agency[a]

Selected Fiscal Years 1959-1982[b]

(Millions)

Department or other unit	1959	1965	1970	1980	1981	1982
Total budget outlays	$92,049	$118,495	$196,588	$579,613	$655,200	$695,300
Legislative branch	116	162	343	1,218	1,500	1,400
Judiciary	46	73	128	564	700	700
Executive Office of the President	56	24	36	95	100	100
Funds appropriated to the President	2,580	3,889	4,774	7,523	6,100	6,100
Agriculture	6,529	6,796	8,307	24,555	20,700	23,700
Commerce[c]	2,944	4,762	1,079	3,755	2,900	2,500
Defense						
Military	41,443	45,959	77,150	132,840	158,600	184,800
Civil	792	1,210	1,210	3,227	3,300	3,200
Education[d]				13,112	14,300	12,400
Health and Human Services[d]	3,089	23,192	52,249	194,703	227,600	250,700
Housing and Urban Development	1,035	727	2,603	12,576	13,500	14,300
Interior	382	693	823	4,377	4,400	3,300
Justice	245	355	640	2,632	2,600	2,500
Labor[d]	1,017	3,532	4,356	29,724	35,500	26,700
Postal Service	773	805	1,510	([e])	([e])	([e])
State	243	383	448	1,938	2,200	2,400
Transportation[f]	435	785	6,417	18,963	22,000	18,300
Treasury						
Interest	7,593	11,346	19,509	69,856	82,537	88,034
Other[d]	14,061	85				
General revenue sharing	—	—	—	6,835	5,163	4,566
Energy[g]	2,541	2,625	2,453	6,464	10,500	11,100
Environmental Protection Agency	—	—	350	5,602	5,500	5,200
General Services Administration	308	300	446	([e])	([e])	([e])
National Aeronautics and Space Administration	145	5,091	3,749	4,850	5,300	5,900
Veterans Administration	5,355	5,708	8,653	21,135	22,300	23,600
Other independent agencies	2,559	3,159	5,733	35,002	37,200	34,000
Undistributed allowances	—	—	—	—	—	1,800
Undistributed intragovernmental transactions	-2,239	-3,164	-6,380	-21,933	-29,300	-32,000

[a] Data have not been adjusted for shifts of functions and activities among agencies.
[b] Data for 1981 and 1982 are estimates from the *Budget Revisions* presented in March 1981.
[c] Bureau of Public Roads transferred to Transportation Department during fiscal 1966.
[d] Beginning fiscal 1963, outlays of Federal Old-Age and Survivors Insurance Trust Fund and Federal Disability Insurance Trust Fund are included under Health, Education, and Welfare Department (HEW), and outlays for the Unemployment Trust Fund under Labor Department. For 1959, these items are included under the Treasury Department. Beginning 1980, data reflect division of HEW into separate Department of Education and Department of Health and Human Services.
[e] Beginning 1980, included under other independent agencies.
[f] Data prior to fiscal 1967 represent outlays for the Federal Aviation Agency.
[g] Data prior to 1978 represent outlays of the Atomic Energy Commission.
Source: Treasury Department and Office of Management and Budget.

79. Major Federal Budget Outlays by State[a]

Fiscal Year 1980

State	Total distributed			Per capita	
	Amount (millions)	Percent of total	State rank	Amount	State rank
Total	$528,687	100.0	–	$2,334	–
Alabama	8,829	1.7	21	2,270	25
Alaska	2,124	.4	42	5,304	2
Arizona	6,217	1.2	29	2,287	22
Arkansas	4,506	.9	34	1,971	42
California	61,464	11.6	1	2,597	11
Colorado	6,950	1.3	26	2,408	14
Connecticut	8,906	1.7	20	2,866	8
Delaware	1,319	.2	49	2,217	26
Florida	22,822	4.3	6	2,343	16
Georgia	11,089	2.1	17	2,029	35
Hawaii	3,151	.6	38	3,266	3
Idaho	1,995	.4	43	2,113	33
Illinois	23,033	4.4	5	2,017	36
Indiana	9,260	1.8	19	1,687	50
Iowa	5,214	1.0	33	1,790	47
Kansas	5,419	1.0	31	2,293	19
Kentucky	7,210	1.4	25	1,969	43
Louisiana	7,799	1.5	23	1,855	45
Maine	2,577	.5	40	2,292	20
Maryland	13,419	2.5	13	3,183	6
Massachusetts	15,119	2.9	11	2,635	10
Michigan	16,108	3.0	9	1,740	48
Minnesota	8,089	1.5	22	1,984	40
Mississippi	5,456	1.0	30	2,165	29
Missouri	13,271	2.5	14	2,699	9
Montana	1,802	.3	46	2,291	21
Nebraska	3,568	.7	37	2,273	24
Nevada	1,857	.4	45	2,324	17
New Hampshire	1,973	.4	44	2,143	30
New Jersey	14,253	2.7	12	1,936	44
New Mexico	4,231	.8	35	3,255	4
New York	40,742	7.7	2	2,321	18
North Carolina	10,173	1.9	18	1,732	49
North Dakota	1,667	.3	47	2,554	12
Ohio	19,756	3.7	7	1,830	46
Oklahoma	6,560	1.2	27	2,168	28
Oregon	5,218	1.0	32	1,982	41
Pennsylvania	25,174	4.8	4	2,121	31
Rhode Island	2,164	.4	41	2,285	23
South Carolina	6,226	1.2	28	1,996	39
South Dakota	1,627	.3	48	2,357	15
Tennessee	11,571	2.2	16	2,521	13
Texas	29,331	5.5	3	2,061	34
Utah	3,096	.6	39	2,119	32
Vermont	1,021	.2	51	1,997	38
Virginia	17,128	3.2	8	3,204	5
Washington	12,013	2.3	15	2,908	7
West Virginia	3,896	.7	36	1,998	37
Wisconsin	7,557	1.4	24	1,606	51
Wyoming	1,026	.2	50	2,179	27
District of Columbia	16,073	3.0	10	25,207	1

[a] Excludes outlays for indirect Federal support, including interest on the public debt, which do not necessarily have an impact in the state receiving the funds initially.

Source: Community Services Administration.

82. Federal Aid to State and Local Governments by Form of Aid and Function

Fiscal Years 1980-1982[a]

(Millions)

Form of aid and function	1980	1981	1982
Total aid to state and local governments	$91,590	$95,442	$99,962
Grants-in-aid, Federal funds accounts	72,904	78,952	83,630
Veterans benefits and services	90	80	65
Health	15,758	18,607	20,170
Education, employment, training, and social services	21,152	20,915	22,601
Agriculture	569	761	594
Natural resources and environment	5,362	5,298	5,294
Commerce and housing credit	3	4	4
Transportation	3,822	4,140	4,304
Community and regional development	6,486	6,215	6,434
Income security	18,495	21,771	22,937
General government	160	210	236
Administration of justice	530	420	263
National defense	93	51	66
Energy	384	480	662
Grants-in-aid, trust funds[b]	9,975	9,528	9,343
Airport and airways trust fund	590	524	535
Highway trust fund	8,675	8,222	7,955
Unemployment trust fund	710	782	853
General revenue sharing	6,829	5,156	4,559
Shared revenues, Federal funds accounts[b]			
Natural resources	408	377	448
General government	1,356	1,329	1,846
Loans and repayable advances (net of collections)[c]	118	99	133
Natural resources, environment, and energy	([d])	-1	-1
Agriculture	-1	([d])	([d])
Commerce and housing credit	-6	([d])	—
Transportation	29	55	64
Community and regional development	32	-52	-97
Education, training, employment, and social services	2	-5	-2
Health	-4	-4	-5
Income security	38	—	—
General government	-18	1	-18
General purpose fiscal assistance[e]	46	108	191

[a] Data for 1981 and 1982 are estimates from the *Budget* presented in January 1981. The *Budget Revisions* presented in March 1981 proposed, for 1982, a restructuring of grant programs and a level of grants about 13% below the totals shown here.

[b] Includes direct Federal loans (either expenditure account or loan account) to state and local governments for purposes similar to those for which grants are made.

[c] Not included in grants-in-aid and shared revenue categories.

[d] Less than $500,000.

[e] Refers to repayable advances made to the District of Columbia.

Source: Office of Management and Budget.

83. Federal Aid to State and Local Governments by State[a]

Selected Fiscal Years 1949-1980

(Millions)

State	1949	1959	1965	1970	1980	1980 total less Federal aid for highways
Total	$1,848.5	$6,343.0	$10,779.8	$24,194.1	$91,365.2	$82,559.7
Alabama	35.5	131.5	254.3	523.5	1,583.5	1,409.1
Alaska	–	36.5	98.6	115.9	451.2	353.7
Arizona	15.4	70.1	125.0	237.2	837.9	693.6
Arkansas	27.6	90.7	153.7	274.8	940.4	795.6
California	145.5	552.7	1,079.7	2,998.3	8,804.4	8,321.2
Colorado	33.4	99.4	150.2	282.3	995.2	850.7
Connecticut	15.3	63.8	136.7	295.5	1,156.8	1,074.4
Delaware	3.7	14.4	31.6	51.1	275.4	242.9
Florida	41.8	142.9	248.7	509.4	2,854.4	2,448.3
Georgia	45.9	154.3	268.4	553.8	2,373.4	2,118.2
Hawaii	–	–	46.9	123.6	463.3	398.6
Idaho	10.7	43.6	66.0	95.3	393.1	333.4
Illinois	92.6	272.3	492.6	950.8	4,477.0	3,981.0
Indiana	34.1	97.2	182.3	352.2	1,608.5	1,446.3
Iowa	33.9	110.1	131.3	244.3	994.7	863.4
Kansas	29.1	100.3	124.4	231.7	818.5	674.1
Kentucky	31.3	124.3	215.4	456.6	1,471.2	1,308.7
Louisiana	60.9	198.0	323.8	527.0	1,567.6	1,409.6
Maine	11.2	41.2	58.4	112.5	522.5	479.4
Maryland	17.8	85.1	146.9	395.0	1,843.2	1,605.3
Massachusetts	57.2	157.0	282.9	715.8	2,886.7	2,721.5
Michigan	74.9	201.4	354.8	768.8	3,928.5	3,681.2
Minnesota	41.6	127.7	225.3	407.4	1,667.3	1,479.8
Mississippi	29.7	108.6	167.6	413.0	1,191.0	1,110.6
Missouri	66.5	205.5	284.4	502.0	1,702.9	1,487.7
Montana	14.9	49.0	86.7	135.5	486.4	357.4
Nebraska	18.8	49.5	76.7	129.8	546.5	476.7
Nevada	7.5	26.7	55.8	76.8	335.5	252.8
New Hampshire	6.9	24.9	34.8	72.2	345.9	310.1
New Jersey	33.2	100.0	225.3	619.7	2,833.1	2,666.6
New Mexico	15.0	78.5	109.6	218.8	668.5	594.2
New York	116.2	451.2	786.3	2,365.6	9,569.6	9,015.1
North Carolina	38.7	140.5	218.7	507.1	1,929.2	1,705.2
North Dakota	12.6	43.0	59.0	87.7	347.2	290.2
Ohio	75.5	318.2	438.0	888.5	3,433.7	3,187.9
Oklahoma	60.0	177.0	222.7	403.8	1,061.5	960.4
Oregon	25.9	93.7	174.7	298.0	1,237.3	1,092.3
Pennsylvania	94.3	319.6	504.4	1,343.2	4,515.6	4,282.6
Rhode Island	9.0	30.9	65.4	132.7	477.4	453.7
South Carolina	25.9	79.3	107.6	278.1	1,067.7	977.6
South Dakota	13.7	35.6	72.6	103.7	443.3	310.6
Tennessee	44.6	137.8	248.6	487.0	1,695.7	1,491.8
Texas	117.2	353.7	540.9	1,153.4	3,964.4	3,447.5
Utah	12.9	50.2	104.0	173.8	571.7	449.2
Vermont	6.1	18.3	41.5	77.1	355.6	324.4
Virginia	21.3	108.9	270.2	465.7	1,775.5	1,461.5
Washington	44.1	138.9	203.0	400.5	1,674.1	1,408.7
West Virginia	19.1	77.7	160.7	303.7	950.4	767.8
Wisconsin	39.2	104.8	146.4	368.7	2,024.5	1,855.9
Wyoming	12.2	49.2	74.8	83.5	294.4	242.6
District of Columbia	7.9	56.6	101.8	405.1	1,336.4	1,328.3
Puerto Rico	8.1	59.2	148.7	325.4	1,430.5	1,399.4
Virgin Islands	1.2	4.9	13.1	27.1	295.8	295.8
Other territories	-13.0	7.1	16.2	66.5	215.2	215.1
Adjustments		23.1	-53.8	57.5	-324.9	-350.0

[a] Includes Federal grants-in-aid, shared revenues, and direct loans in 1970 and 1980. Loans are excluded in 1949, 1959, and 1965.

Source: Treasury Department.

85. Controllability of Federal Budget Outlays

Selected Fiscal Years 1972-1982[a]

(Billions)

Item	1972	1980	1981	1982
Total budget outlays	$232.0	$579.6	$662.7	$739.3
Relatively uncontrollable under present law, total	153.5	439.4	503.0	566.4
Open-ended programs and fixed costs, total	114.3	342.9	401.7	447.6
Payments for individuals	88.7	267.6	316.0	355.1
Social security and railroad retirement	41.4	121.8	143.5	165.4
Federal employees' retirement and insurance[b]	11.4	34.7	40.8	46.2
Unemployment assistance	7.1	18.0	26.0	24.1
Medical assistance	13.4	49.0	56.5	65.3
Assistance to students[b]	2.0	3.9	4.3	4.1
Housing assistance	1.1	5.4	6.6	8.1
Food and nutrition assistance	1.9	13.2	14.9	17.3
Public assistance and related programs[b]	9.1	18.6	20.1	21.4
Other[b]	1.3	3.1	3.3	3.2
Net interest[c]	15.5	52.5	67.0	75.2
General revenue-sharing	—	6.8	5.2	4.6
Farm price supports (CCC)	4.0	2.9	.1	2.2
Other	6.1	13.1	13.4	10.5
Outlays from prior-year contracts and obligations, total	39.2	96.5	101.3	118.8
National defense	19.4	36.5	45.9	51.8
Civilian programs	19.9	60.0	55.4	66.9
Relatively controllable outlays, total	81.3	146.0	166.3	179.7
National defense	53.2	87.3	101.2	116.3
Civilian programs	28.0	58.7	65.1	63.4
Undistributed employer share, employee retirement	-2.8	-5.8	-6.6	-6.8

Memorandum: Percent of total outlays

Total budget outlays	100.0	100.0	100.0	100.0
Relatively uncontrollable under present law	66.2	75.8	75.9	76.6
Open-ended programs and fixed costs	49.3	59.2	60.6	60.5
Payments for individuals	38.2	46.2	47.7	48.0
Other	11.0	13.0	12.9	12.5
Outlays from prior-year contracts and obligations	16.9	16.6	15.3	16.1
Relatively controllable outlays	35.0	25.2	25.1	24.3
Undistributed employer share, employee retirement	-1.2	-1.0	-1.0	-.9

[a] Data for 1981 and 1982 are estimates from the Budget presented in January 1981.
[b] Includes veterans benefits previously classified separately.
[c] Proposed legislation decreases net interest by $6 million in 1981 and $451 million in 1982.
Source: Office of Management and Budget.

86. Federal Budget Outlays for the Legislative Branch by Unit

Selected Fiscal Years 1960-1980

(Thousands)

Unit	1960	1965	1970	1975	1980
Total	$165,158	$212,025	$343,147	$726,191	$1,217,985
Congress, total	69,882	97,857	179,159	326,214	581,543
Senate	25,176	33,261	57,585	102,237	183,890
House of Representatives	41,005	58,212	108,279	178,988	324,569
Joint activities	3,701	6,414	13,295	44,989	73,084
Legislative agencies, total	95,276	114,138	173,218	399,977	636,442
Architect of the Capitol	26,218	25,459	18,797	50,894	89,496
Botanic Garden	333	532	620	998	1,583
Congressional Budget Office	–	–	–	–	12,101
Cost-Accounting Standards Board	–	–	–	1,392	1,189
General Accounting Office	38,178	44,948	69,857	125,941	201,192
Government Printing Office	15,508	17,454	34,141	121,436	115,747
Library of Congress	15,039	25,745	49,804	100,795	192,740
Office of Technology Assessment	–	–	–	2,723	11,131
Other[a]	–	–	2,972	11,168	22,189
Deductions for offsetting receipts	–	–	-12,203	-15,370	-10,926

[a] Includes U.S. Tax Court.

Source: Office of Management and Budget.

87. Postal Receipts and Expenditures

Fiscal Years 1939-1979

(Millions)

Fiscal year	Postal revenues[a]	Postal expenditures[b]	Surplus or deficit (-)
1939	$746	$785	$-39
1940	767	808	-41
1941	813	837	-24
1942	860	874	-14
1943	966	953	14
1944	1,113	1,069	44
1945	1,314	1,145	169
1946	1,225	1,354	-129
1947	1,299	1,505	-206
1948	1,411	1,688	-277
1949	1,572	2,149	-577
1950	1,677	2,223	-545
1951	1,777	2,341	-565
1952	1,947	2,667	-720
1953	2,092	2,742	-650
1954	2,263	2,575	-312
1955	2,337	2,693	-356
1956	2,419	2,882	-463
1957	2,548	3,065	-518
1958	2,583	3,257	-674
1959	3,061	3,835	-774
1960	3,334	3,822	-488
1961	3,483	4,348	-865
1962	3,609	4,343	-734
1963	3,870	4,640	-770
1964	4,394	4,971	-578
1965	4,663	5,467	-805
1966	5,039	5,927	-888
1967	5,326	6,468	-1,141
1968	5,714	6,794	-1,080
1969	6,353	7,273	-920
1970	6,570	8,080	-1,510
1971	6,907	9,090	-2,183
1972	9,489	9,843	-355
1973	9,934	10,091	-157
1974	12,071	12,344	-273
1975	12,551	13,664	-1,112
1976	12,937	14,113	-1,176
T.Q.	3,462	3,446	15
1977	14,842	15,530	-688
1978	16,388	15,923	465
1979	18,341	17,465	876

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[a] Excludes advances from Treasury to cover postal deficiencies.

[b] Beginning 1954, excludes extraordinary expenditures (e.g., estimated amounts of postage that would have been collected on certain free or reduced-rate mailings).

Source: Treasury Department.

80. Federal Budget Outlays for National Defense, International, and Domestic Programs[a]

Selected Fiscal Years 1960-1982[b]

(Millions)

Program	1960	1965	1970	1980	1981	1982
Total budget outlays	$92,223	$118,430	$196,588	$579,613	$662,740	$739,296
National defense	45,908	49,578	79,284	135,856	161,088	184,399
Defense-military	41,479	45,973	77,150	132,840	157,600	180,000
Military assistance	1,631	1,125	731	894	854	622
Atomic energy defense activities	2,623	2,625	1,415	2,878	3,587	4,478
Defense-related activities	244	136	-8	142	-96	-76
Deductions for offsetting receipts[c]	-69	-281	-3	-4	-3	-3
International affairs and finance	3,054	4,340	3,564	10,733	11,314	12,152
Conduct of foreign affairs	214	347	398	1,367	1,494	1,831
Economic and financial assistance	1,714	2,398	1,998	4,534	5,193	5,775
Foreign information and exchange activities	137	223	235	534	588	610
Food for Peace	1,458	1,852	937	1,073	1,471	1,263
International financial programs: net outlays of Export-Import Bank	-323	-357	219	2,427	1,793	2,131
Military assistance	—	—	—	894	854	622
Deductions for offsetting receipts[c]	-146	-123	-223	-96	-81	-79
Domestic-civilian	45,558	67,621	120,307	454,957	518,134	572,688
Direct outlays	38,384	56,434	96,100	363,367	422,692	472,726
Aid to state and local governments[d]	7,174	11,187	24,207	91,590	95,442	99,962
Special allowances[e]	—	—	—	—	—	1,920
Undistributed adjustments	-2,297	-3,109	-6,567	-21,933	-27,796	-31,863

[a] Includes net lending.

[b] Data for 1981 and 1982 are estimates from the *Budget* presented in January 1981.

[c] Excludes offsetting receipts which have been distributed.

[d] Contains small amounts of aid classified under civil defense and international programs.

[e] Includes allowances for civilian agency pay raises and contingencies.

Source: Office of Management and Budget.

81. Federal Domestic-Civilian Outlays, Direct and Intergovernmental, by Function[a]

Fiscal Years 1980-1982[b]

(Millions)

Function	1980		1981		1982	
	Direct expenditures	Aid to state and local governments	Direct expenditures	Aid to state and local governments	Direct expenditures	Aid to state and local governments
Total domestic-civilian expenditures	$363,478	$89,730[c]	$422,720	$93,723[c]	$474,643	$97,630[c]
General science, space and technology	5,722	–	6,258	–	7,590	–
Agriculture	4,193	569	351	761	4,209	594
Natural resources and environment	8,450	5,362	8,812	5,298	8,745	5,294
Energy	5,814	499	8,121	618	11,147	826
Commerce and housing credit	7,779	3	3,452	4	8,054	4
Transportation	8,033	13,087	11,168	12,886	8,757	12,794
Community and regional development	3,582	6,486	4,929	6,215	2,650	6,434
Education, training, employment, and social services	8,905	21,862	10,076	21,697	11,057	23,454
Health	42,407	15,758	47,425	18,607	54,466	20,170
Income security	174,605	18,495	209,879	21,771	232,069	22,937
Veterans benefits and services	21,093	90	22,511	80	24,397	65
Interest	64,504	–	80,405	–	89,946	–
General government	4,345	160	4,960	210	5,010	236
Administration of justice	4,040	530	4,366	420	4,619	263
General revenue sharing	6	6,829	7	5,156	7	4,559
Special allowances	–	–	–	–	1,920	–

[a] Includes net lending.

[b] Data for 1981 and 1982 are estimates from the *Budget* presented in January 1981.

[c] Excludes aid to state and local governments classified under national defense of $93 million in 1980, $51 million in 1981, and $66 million in 1982.

Source: Office of Management and Budget.

84. Federal Budget Outlays for Veterans Benefits and Services[a]

Fiscal Years 1945-1982

(Millions)

Year	Total	Service-connected compensation	Non-service-connected pensions	Readjustment benefits[b]	Hospitals and medical care	Other benefits and services
1945	$2,096	$772		$9	$118	$1,195
1946	4,416	1,261		1,351	216	1,587
1947	7,381	1,929		3,641	461	1,350
1948	6,654	2,080		3,313	592	669
1949	6,726	2,154		3,334	737	500
1950	6,646	2,223		2,874	764	786
1951	5,342	2,171		2,106	745	320
1952	4,863	2,178		1,448	784	454
1953	4,298	2,420		797	757	325
1954	4,341	$1,731	$700	789	782	339
1955	4,522	1,829	801	879	727	286
1956	4,810	1,864	884	943	788	331
1957	5,019	1,881	955	1,070	825	288
1958	5,337	2,003	1,017	939	878	283
1959	5,428	2,071	1,152	864	921	420
1960	5,426	2,049	1,265	531	963	618
1961	5,688	2,034	1,532	415	1,032	675
1962	5,625	2,017	1,635	159	1,085	729
1963	5,520	2,116	1,698	101	1,147	458
1964	5,681	2,158	1,743	77	1,231	472
1965	5,722	2,176	1,864	58	1,271	353
1966	5,921	2,221	1,910	54	1,320	416
1967	6,899	2,310	1,893	305	1,393	998
1968	6,882	2,466	2,048	478	1,472	418
1969	7,640	2,658	2,149	701	1,566	566
1970	8,677	2,974	2,255	1,015	1,802	631
1971	9,776	3,354	2,330	1,659	2,038	395
1972	10,731	3,485	2,531	1,960	2,428	327
1973	12,013	3,836	2,565	2,801	2,715	96
1974	13,386	3,985	2,530	3,249	3,006	616
1975	16,597	4,680	2,739	4,593	3,665	920
1976	18,432	5,154	2,859	5,531	4,046	842
1977	18,038	5,722	3,113	3,710	4,708	785
1978	18,974	6,159	3,239	3,365	5,254	957
1979	19,928	6,743	3,522	2,760	5,611	1,292
1980	21,183	7,434	3,585	2,342	6,515	1,307
1981	22,400	8,500	3,800	1,900	6,800	1,400
1982	23,600	9,500	4,100	1,500	7,200	1,300

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[a] Beginning in 1958, totals are based on new budget concept introduced in the 1969 *Budget*. Detail by program for 1958 is based on previous budget concepts, and therefore does not add to the new budget totals. Net lending, proposed legislation, interfund and intergovernmental transactions, certain receipts from the public, and trust funds included under "Other benefits and services" 1959-1980 but excluded for previous years. Data from 1981 and 1982 are estimates from the *Budget Revisions* presented in March 1981.

[b] Includes education, training, and rehabilitation.

Source: Office of Management and Budget.

88. Commodity Credit Corporation Net Realized Losses or Costs of Price-Support and Related Programs[a]

October 17, 1933-September 30, 1980

(Millions)

Commodity or item	Realized losses and costs[b]	
	October 17, 1933-September 30, 1980	Fiscal year 1980
Total	$69,658.4	$2,295.9
Commodity operations	57,819.6	1,519.0
Feed grains	24,652.4	669.7
Corn (and products)	18,876.4	514.4
Grain sorghum	4,252.7	123.5
Barley	1,134.0	28.0
Oats and rye (and products)	389.2	3.9
Wheat (and products)	11,096.1	283.3
Rice (and products)	918.2	-1.6
Tobacco	277.3	.4
Cotton	11,486.3	103.3
Dairy products	6,461.5	314.5
Butter (and products)	2,349.4	52.5
Cheese	1,086.6	90.2
Milk and whey	3,025.5	171.8
Oils and oilseeds[c]	1,719.6	128.2
Beans, dry edible	133.1	([d])
Other commodities	1,075.0	21.2
Other costs and losses	436.4	25.5
Storage facilities	13.5	.2
Research expenses	43.6[e]	–
Emergency feed program	261.8	23.4
Accounts and notes receivable	28.4	.9
Other assets charged off	1.0	1.0
Offshore procurement premiums	79.0	–
Strategic and other materials	9.2	–
Interest, net	7,322.7	595.9
Operating expenses, net	1,977.4	155.5
Net income (expense)-general	9,300.1	751.4
Wartime consumer subsidy program	2,102.3	–

[a] After deduction of realized gains. Includes price support and commodity export programs, supply and foreign purchase, emergency feed program, and special milk program for children. Excludes cost of programs operated under specific statutory authority for separate reimbursement.

[b] Totals are net, including small gains (negative figures) in some commodities.

[c] Chiefly peanuts and products.

[d] Less than $50,000.

[e] Includes $28.8 million for cotton research and promotion.

Source: Department of Agriculture, Commodity Credit Corporation.

89. Major U.S. Government Foreign Assistance by Program

Selected Periods July 1, 1945-December 31, 1979[a]

(Millions)

Program	July 1, 1945 through Dec. 31, 1979	Calendar years		
		1977	1978	1979[a]
Total, net	$201,694	$6,741	$7,998	$7,721
Investment in six international financial institutions[b]	7,400	870	867	551
Assistance programs, net	194,295	5,871	7,131	7,169
New grants, net[c]	146,684	3,049	3,493	3,916
Gross new grants	149,148	3,052	3,497	3,919
Military aid[d]	68,689	769	821	913
Economic and technical aid[e]	80,459	2,283	2,676	3,006
Less: Reverse grants and returns	2,464	3	4	3
New credits, net[c]	45,771	2,861	3,691	3,323
Gross new credits	89,916	5,546	6,599	7,045
Export-Import Bank[f]	31,622	1,482	1,237	1,866
Foreign Assistance Act	31,736	2,668	3,240	3,252
Country program loans	20,632	877	1,483	1,511
Financing military sales	9,883	1,679	1,727	1,686
Social progress trust fund	857	38	26	47
Other	365	75	5	9
Agricultural Trade Development and Assistance Act[g]	14,043	694	756	799
Commodity Credit Corporation Charter Act[h]	6,290	702	1,357	1,120
Other	6,226	1	8	8
Less: Principal collections	44,145	2,685	2,908	3,723
Other assistance programs[i]	1,840	-39	-52	-69

[a] Data for 1979 are preliminary.

[b] The Inter-American Development Bank, Asian Development Bank, International Bank for Reconstruction and Development, International Development Association, International Finance Corporation, African Development Fund.

[c] New grants are largely outright gifts. New credits are loans or other agreements which give rise to specific obligations to repay, over a period of years, usually with interest.

[d] Includes military supplies and services, multilateral construction program contributions, lend-lease, Chinese and Japanese military aid under the Foreign Assistance Act; and other military aid.

[e] Includes surplus agricultural commodities, civilian supplies, Inter-American and other special country programs, the Peace Corps, and other technical and economic aid.

[f] Direct loans less reimbursements by private participants.

[g] Public Law 83-480.

[h] Public Law 80-806.

[i] Through net accumulation of foreign currency claims and including aid under the Mutual Security Acts, Commodity Credit Corporation Charter Act, Agricultural Trade Development and Assistance Act, and triangular trade operations.

Source: Department of Commerce, Bureau of Economic Analysis.

90. Net U.S. Foreign Grants and Credits by Region and Country

Selected Periods July 1, 1945-December 31, 1979[a]

(Millions)

Region and country	July 1, 1945 through Dec. 31, 1979	Calendar years 1977	1978	1979[a]
Total (net)	$201,694	$6,741	$7,998	$7,721
Under assistance programs	194,295	5,871	7,132	7,169
Military grants	68,156	766	817	910
Other grants and credits	126,139	5,105	6,315	6,259
Western Europe	41,747	20	452	15
Military grants	17,431	71	118	123
Other grants and credits	24,316	-51	334	-108
Austria	1,075	-4	-5	-5
Belgium and Luxembourg	648	-8	-7	-7
France	3,986	-27	-45	-48
Germany	2,878	-14	-14	-14
Italy	2,958	1	-8	-17
Netherlands	902	-10	-25	-19
Portugal	1,023	166	476	94
Spain	1,638	33	157	134
United Kingdom	5,408	-152	-142	-123
Yugoslavia	2,103	23	39	-25
Other and unspecified	1,695	-58	-69	-84
Eastern Europe	2,834	214	424	206
Poland	1,655	135	343	129
Near East and South Asia	51,689	3,184	3,237	3,961
Military grants	12,705	523	604	712
Other grants and credits	38,984	2,661	2,633	3,249
Bangladesh	1,205	97	168	161
Egypt	3,479	417	619	890
Greece	2,354	172	162	24
India	9,328	46	81	94
Iran	853	-105	-170	-158
Israel	8,775	1,476	1,306	1,539
Pakistan	5,037	84	44	18
Turkey	3,478	83	175	334
Other and unspecified	4,475	391	248	347
Africa	8,480	587	627	747
Military grants	435	9	7	5
Other grants and credits	8,045	578	620	742
Far East and Pacific	65,096	865	1,314	1,011
Military grants	35,742	145	74	57
Other grants and credits	29,354	720	1,240	954
China (Taiwan)	2,265	69	52	171
Indonesia	2,859	163	178	213
Japan	2,065	-48	46	-69
Korea, Republic of	7,411	250	698	228
Phillipines	2,148	151	120	140
Thailand	854	72	24	107
Other and unspecified	11,752	63	119	165
Western Hemisphere	14,961	446	307	353
Military grants	1,382	13	14	6
Other grants and credits	13,579	433	293	347
Investment in international agencies	7,400	870	867	551
African Development Fund	25	10	—	—
Asian Development Fund	280	31	35	29
Inter-American Development Bank	2,765	307	344	239
International Bank for Reconstruction and Development	703	—	38	16
International Development Association	3,527	521	412	241
International Finance Corporation	99	—	38	26
Other international organizations and unspecified areas	9,028	550	769	869

[a] Data for 1979 are preliminary.

Source: Department of Commerce, Bureau of Economic Analysis.

91. Net Federal Direct Loan Outlays by Agency or Program

Fiscal Years 1980-1982[a]

(Millions)

Agency or program	Net outlays[b]		
	1980	1981	1982
Total, budget agencies	$9,482	$3,946	$6,085
Funds appropriated to the President:			
International security assistance	886	863	871
International development assistance	112	64	28
Agriculture:			
Farmers Home Administration	958	-3,261	-324
Commodity Credit Corporation	-758	-2,506	21
Public Law 480 long-term export credits	651	735	682
Rural Electrification Administration	—	18	10
Commerce:			
Economic Development Administration	87	-12	47
National Oceanic and Atmospheric Administration	24	39	47
Maritime Administration	6	5	4
Education	465	528	500
Health and Human Services	18	-10	-1
Housing and Urban Development:			
Housing programs	869	688	639
Government National Mortgage Association	1,021	-528	-244
Community planning and development	170	132	144
New Communities Administration	10	25	—
Interior	17	22	13
Transportation:			
Railroad programs	170	110	96
Other	29	55	64
Treasury	-111	-93	-90
Veterans Administration:			
Housing loans and default claims	-5	-84	-18
Insurance policy and other loans	119	153	144
District of Columbia	46	108	191
Export-Import Bank	1,906	2,344	2,528
Federal Deposit Insurance Corporation	306	-45	-22
Federal Home Loan Bank Board	582	904	29
National Consumer Cooperative Bank	5	123	119
National Credit Union Administration	94	216	207
Small Business Administration:			
Business and investment loans	354	407	435
Disaster loans	773	2,320	-158
Tennessee Valley Authority Fund	68	78	74
United States Railway Association[c]	641	535	50
Other agencies and programs	-33	15	-3
Total, off-budget agencies	14,722	23,219	18,531
Rural electrification and telephone revolving fund	169	210	156
Rural Telephone Bank	191	171	168
Federal Financing Bank	14,365	23,072	18,206
United States Railway Association	-3	-234	1
DIRECT LOAN ASSET SALES AND REPAYMENTS			
Loan sales and repayments and adjustments	37,207	46,178	37,930
Repayments and adjustments[d]	24,044	27,199	26,910
Loan sales: Total[d]	13,163	18,979	11,020
USDA, Farmers Home Administration	11,459	16,130	7,580
Department of Health and Human Services	30	52	76
Department of Housing and Urban Development	833	2,000	2,500
Veterans Administration	150	280	239
Rural electrification and telephone revolving fund	689	516	624
Memorandum			
Repurchases	5,909	6,305	4,436
Farmers Home Administration	4,749	4,530	1,967
Other agencies and programs	1,160	1,775	2,469
Sales to Federal Financing Bank	12,129	16,644	8,231
Farmers Home Administration[d]	11,381	16,070	7,530
Rural electrification and telephone revolving fund	689	516	624

[a] Data for 1981 and 1982 are estimated from the *Budget* presented in January 1981.

[b] Net loan outlays equal disbursements less repayments. Foreign currency transactions are excluded from the budget totals.

[c] Includes both debentures and repayable preferred stock of ConRail.

[d] Includes agencies and programs not listed below.

Source: Office of Management and Budget.

92. Outstanding Federal Direct, Guaranteed, and Insured Loans by Agency or Program

End of Fiscal Years 1980-1982[a]

(Millions)

Agency or program	1980		1981		1982	
	Guaranteed loans[b]	Direct loans[c]	Guaranteed loans	Direct loans[c]	Guaranteed loans	Direct loans[c]
Total	$362,260	$91,663	$435,536	$95,620	$510,521	$101,705
Funds appropriated to the President:						
International security assistance	7,550	4,749	9,510	5,612	11,690	6,483
International development assistance	893	11,588	1,039	11,652	1,362	11,680
Callable capital contributions	12,375	–	13,508	–	23,040	–
Agriculture:						
Farmers Home Administration	44,325	4,096	57,043	835	63,217	511
Commodity Credit Corporation	706	7,069	2,498	4,562	3,262	4,584
Public Law 480 long-term export credits	–	7,134	–	7,869	–	8,551
Rural Electrification Administration	10,839	–	15,724	18	21,594	28
Commerce:						
Economic Development Administration	589	907	894	913	1,169	960
National Oceanic and Atmospheric Administration	171	33	258	72	343	118
Maritime Administration	5,933	130	6,563	135	7,566	139
Education	15,277	8,692	21,857	9,220	26,658	9,719
Energy:						
Geothermal resources development fund	91	–	302	–	500	–
Energy conservation, production, demonstration, and distribution	6	–	18	–	37	–
Energy Security Reserve	–	–	4,500	–	4,500	–
Synthetic Fuels Corporation	–	–	1,500	–	3,500	–
General Services Administration	1,237	–	1,330	–	1,311	–
Health and Human Services:						
Health professions	41	–	89	–	188	–
Medical facilities guaranteed	1,091	–	1,047	–	998	–
Health programs	188	866	238	856	296	855
Housing and Urban Development:						
Housing programs	16,490	5,740	18,289	6,428	20,573	7,067
Federal Housing Administration	124,452	–	140,290	–	161,142	–
Urban renewal	275	–	179	–	114	–
Community planning and development	46	697	305	829	537	973
New Communities Administration	130	129	104	154	103	154
Government National Mortgage Administration[b]	89,452	4,329	115,085	3,801	139,185	3,557
Interior	121	420	116	442	169	455
Transportation:						
Railroad programs[b]	1,369	368	1,578	479	1,895	574
Other	1,442	237	1,757	292	2,062	356
Treasury	1,577	3,705	2,542	3,606	3,238	3,516
NASA: Long-term satellite leases	527	–	629	–	773	–
Veterans Administration:						
Housing loans and default claims	99,429	1,721	114,359	1,637	130,056	1,620
Insurance policy and other loans	–	1,392	–	1,545	–	1,690
District of Columbia	–	1,459	–	1,567	–	1,758
Export-Import Bank	7,315	13,765	8,772	16,109	10,086	18,637
Federal Deposit Insurance Corporation	–	475	–	431	–	409
Federal Home Loan Bank Board	–	657	–	1,561	–	1,590
National Consumer Cooperative Bank	–	5	–	128	–	247
National Credit Union Administration	60	114	83	330	71	538
Small Business Administration:						
Business and investment loans	8,708	2,354	10,391	2,762	12,108	3,197
Lease and surety bond guarantees	702	–	670	–	638	–
Disaster loan fund	8	5,343	7	7,663	5	7,505
Pollution control bond guarantees	156	–	266	–	391	–
United States Railway Association[d]	–	3,115	–	3,650	–	3,700
Tennessee Valley Authority	–	99	–	177	–	251
Other agencies and programs	1,020	269	1,021	284	1,021	281

[a] Data for 1981 and 1982 are estimates from the *Budget* presented in January 1981.

[b] Primary guarantees only. To avoid double counting, data excludes secondary guarantees, notably GNMA guarantees of FHA/VA pools, HHS guarantees of SLMA debt issues, and DOT guarantees of USRA debt, but include guaranteed loans held as direct loans: the latter totaled $102,462 million at the end of fiscal year 1980 and are estimated at $126,251 million and $153,025 million at the end of fiscal years 1981 and 1982, respectively.

[c] Data exclude off-budget direct loans outstanding which totaled $72,266 million at the end of fiscal year 1980 and are estimated at $95,485 million and $114,015 million at the end of fiscal years 1981 and 1982, respectively.

[d] Includes both debentures and repayable preferred stock of ConRail.

Source: Office of Management and Budget.

93. Gross Outlays and Applicable Collections of Public Enterprise Funds by Agency or Program[a]

Fiscal Years 1980-1982[b]

(Millions)

Agency or program	1980		1981		1982	
	Gross outlays	Applicable receipts	Gross outlays	Applicable receipts	Gross outlays	Applicable receipts
Total	$55,046	$40,889	$61,304	$52,827	$58,590	$47,019
Funds appropriated to the President:						
Foreign assistance	39	91	44	96	32	103
Other	(c)	(c)	2	(c)	–	–
Agriculture:						
Commodity Credit Corporation	11,466	8,528	10,227	10,243	9,871	7,759
Farmers Home Administration	19,563	17,151	22,188	23,393	18,860	16,300
Federal Grain Inspection Service	29	27	37	33	37	36
Federal Crop Insurance Corporation	130	104	343	158	200	154
Rural Electrification Administration	–	–	20	1	13	1
Commerce	153	119	43	139	99	152
Defense: Military	4	2	6	4	8	4
Department of Education	185	171	203	171	176	173
Department of Energy	589	638	893	986	1,307	1,299
Health and Human Services	106	70	129	96	155	108
Housing and Urban Development:						
Government National Mortgage Association	2,606	1,239	2,512	1,942	3,336	2,338
Urban renewal programs	375	163	206	41	166	16
Low-rent public housing	1,335	1,301	314	308	400	308
Federal Housing Administration Fund	1,277	1,126	1,650	1,589	1,541	1,657
Other	1,171	221	1,309	336	1,340	411
Interior:						
Water and Power Resources Service	232	224	358	358	439	439
Other	29	19	30	21	31	23
Department of Justice	–	(c)	(c)	(c)	(c)	(c)
Transportation	153	42	152	46	86	47
Treasury	115	596	3	486	3	479
Environmental Protection Agency	(c)	1	1	1	1	1
Veterans Administration	819	871	830	1,008	920	979
Other independent agencies:						
Community Services Administration	(c)	1	30	2	8	3
Export-Import Bank	4,191	2,355	5,115	2,765	5,788	3,132
Farm Credit Administration	12	13	14	13	16	16
Federal Emergency Management Agency	578	172	481	225	492	249
Federal Home Loan Bank Board:						
Federal Savings and Loan Insurance Corporation	1,387	834	1,382	966	413	1,063
Revolving fund	19	20	61	61	64	64
General Services Administration	3	4	3	3	3	3
National Consumer Cooperative Bank	6	(c)	179	69	115	27
National Credit Union Administration	374	289	2,375	2,177	3,933	3,646
Pennsylvania Avenue Development Corporation	7	7	25	5	18	3
Small Business Administration	2,749	1,068	4,098	1,202	1,888	1,349
Tennessee Valley Authority	5,198	3,329	5,930	3,752	6,701	4,543
Other	147	96	114	134	131	137

[a] These are funds which finance a cycle of operations, in which the expenditures generate receipts available for continuing use. They include most government-owned corporations and various unincorporated enterprises, but exclude agencies financed outside the budget.

[b] Data for 1981 and 1982 are estimates from the *Budget* presented in January 1981.

[c] Less than $500,000.

Source: Office of Management and Budget.

94. Federal Trust Fund Receipts and Expenditures by Fund[a]

Selected Fiscal Years 1959-1982[b]

(Millions)

Trust fund	1959	1969	1980	1981	1982
Total[c]					
Receipts	$16,769	$52,009	$213,875	$242,545	$286,113
Outlays	18,291	43,284	205,074	238,068	266,916
Old-age and survivors insurance trust fund					
Receipts	8,109	27,348	117,439[d]	132,672[d]	152,318[d]
Outlays	9,380	24,690	118,559[d]	139,884[d]	161,551[d]
Disability insurance trust fund					
Receipts	929	3,705	(d)	(d)	(d)
Outlays	361	2,613	(d)	(d)	(d)
Health insurance trust funds					
Receipts	—	7,255	35,690	44,877	56,871
Outlays	—	6,598	35,034	39,939	46,599
Railroad employees retirement funds					
Receipts	758	1,614	4,400	4,848	5,502
Outlays	778	1,498	4,737	5,295	5,827
Unemployment trust fund					
Receipts	1,997	3,852	16,195	20,000	23,743
Outlays	3,054	2,792	16,440	23,500	21,590
Federal employees retirement funds					
Receipts	1,741	3,776	24,503	27,986	29,990
Outlays	792	1,826	14,862	17,796	20,114
Airport and airway trust funds					
Receipts	—	—	2,274	830	3,256
Outlays	—	—	1,224	1,406	2,357
Highway trust funds					
Receipts	2,088	4,690	7,647	7,993	11,382
Outlays	2,613	4,151	9,212	8,773	8,615
Foreign military sales trust fund					
Receipts	—	959	7,654	9,612	10,714
Outlays	—	1,062	8,791	9,612	10,714
Veterans' life insurance funds[e]					
Receipts	697	751	1,082	1,169	1,194
Outlays	642	703	1,005	1,102	1,125
Black lung disability trust fund					
Receipts	—	—	808	922	770
Outlays	—	—	808	922	770
State and local government assistance trust fund					
Receipts	—	—	6,855	4,570	4,570
Outlays	—	—	6,829	5,156	4,559
Other trust funds[f]					
Receipts	585	288	1,588	1,329	1,492
Outlays	806	288	1,201	984	1,021
Trust revolving funds					
Outlays	—	-708	-1,369	-2,038	-2,235
Intrafund transactions	-135	-523	-1,451	-1,635	-1,938
Proprietary receipts from the public	—	-1,705	-9,320	-10,897	-12,015
Receipts from off-budget Federal entities	—	—	-1,489	-1,730	-1,737

[a] Does not include operations of deposit funds and government-sponsored enterprises.

[b] Data for 1981 and 1982 are estimates from the *Budget* presented in January 1981.

[c] Totals are net of intrafund transactions.

[d] For 1980, 1981, and 1982, old-age and survivors insurance trust fund data include disability insurance trust fund.

[e] Includes Government Life Insurance Fund.

[f] Includes principally District of Columbia, Indian tribal funds, adjusted certificates fund, National Mortgage Association Trust Fund, increment resulting from reduction in weight of gold dollar, and funds appropriated to the President.

Source: Office of Management and Budget and Treasury Department.

95. Social Security Benefits in Current-Payment Status and Benefit Payments[a]

December, Selected Years 1970-1978 and by State 1978

Year and state	Number of benefits (thousands)				Benefit payments (millions)			
	Total	Retired workers[a,b]	Survivors	Disabled workers[b]	Total	Retired workers[a,b]	Survivors	Disabled workers[b]
A. Total benefits and payments[c]								
1970	26,229	17,093	6,470	2,665	$31,863	$21,075	$7,721	$3,067
1975	32,086	20,322	7,411	4,353	66,923	42,645	15,864	8,414
1976	33,024	20,902	7,497	4,624	75,665	48,069	17,630	9,966
1977	34,079	21,636	7,582	4,861	84,576	53,591	19,522	11,463
B. 1978 detail by state[c]								
Total	34,586	22,132	7,586	4,869	$92,865	$59,301	$21,051	$12,513
Alabama	625	356	163	106	1,455	820	387	248
Alaska	19	10	7	3	51	28	16	7
Arizona	392	260	76	56	1,063	706	208	150
Arkansas	434	264	91	80	979	583	216	180
California	3,106	2,039	607	460	8,684	5,632	1,758	1,294
Colorado	321	208	72	41	854	543	202	109
Connecticut	464	323	93	48	1,412	986	289	137
Delaware	83	53	19	11	235	149	56	30
Florida	1,932	1,371	331	231	5,269	3,683	959	628
Georgia	744	411	185	148	1,756	970	439	347
Hawaii	106	74	20	12	274	192	52	30
Idaho	126	85	26	15	329	219	71	40
Illinois	1,614	1,064	373	178	4,707	3,107	1,100	500
Indiana	803	518	181	104	2,275	1,457	535	283
Iowa	487	339	104	45	1,324	901	305	119
Kansas	372	261	78	33	1,013	697	228	88
Kentucky	588	340	141	107	1,381	781	354	246
Louisiana	576	304	157	116	1,346	711	378	257
Maine	194	128	39	27	491	321	107	63
Maryland	512	324	125	62	1,420	895	351	174
Massachusetts	907	621	187	100	2,588	1,769	552	267
Michigan	1,325	820	310	195	3,834	2,355	929	550
Minnesota	605	426	126	54	1,590	1,088	360	141
Mississippi	424	238	105	82	888	492	223	172
Missouri	851	560	180	111	2,232	1,447	502	283
Montana	116	76	26	15	307	197	72	39
Nebraska	252	178	53	21	669	465	150	55
Nevada	84	55	17	13	239	154	49	37
New Hampshire	136	95	26	15	380	265	75	40
New Jersey	1,134	744	242	148	3,423	2,268	733	423
New Mexico	168	98	40	30	397	237	94	66
New York	2,859	1,888	588	383	8,518	5,689	1,762	1,067
North Carolina	861	509	208	144	2,056	1,216	493	347
North Dakota	103	72	23	9	258	177	61	20
Ohio	1,588	984	378	226	4,463	2,724	1,123	616
Oklahoma	476	305	103	68	1,194	751	277	167
Oregon	395	274	72	49	1,104	752	215	137
Pennsylvania	2,018	1,308	457	254	5,803	3,714	1,373	716
Rhode Island	165	112	31	21	464	316	92	56
South Carolina	431	237	112	82	1,014	565	255	194
South Dakota	118	81	26	11	290	195	69	25
Tennessee	716	425	165	125	1,697	996	408	293
Texas	1,775	1,098	436	241	4,406	2,702	1,128	576
Utah	141	95	31	15	386	257	88	41
Vermont	79	52	16	11	209	137	46	26
Virginia	692	416	167	109	1,727	1,030	429	268
Washington	557	380	109	68	1,581	1,060	325	196
West Virginia	356	194	89	74	908	484	240	184
Wisconsin	750	516	154	81	2,086	1,410	458	217
Wyoming	49	33	11	5	132	88	32	12
District of Columbia	89	56	22	11	219	140	51	28

[a] Includes special benefits for persons aged 72 and over not insured.
[b] Includes benefits payable to dependents.
[c] Totals include payments to residents of Puerto Rico, outlying U.S., and foreign areas not shown separately.
Source: Department of Health and Human Services, Social Security Administration.

96. Estimated Growth of Old-Age and Survivors and Disability Insurance Trust Funds

Selected Calendar Years 1950-1984

(Millions)

Year	Contri-butions	Benefit payments	Adminis-trative expenses	Transfers to railroad retirement account[a]	Interest on fund	Balance in fund at end of year
A. OLD-AGE AND SURVIVORS INSURANCE TRUST FUND						
Past experience						
1950	$2,667	$961	$61	–	$257	$13,721
1955	5,713	4,968	119	$-7	454	21,663
1960	10,866	10,677	203	318	516	20,324
1965	16,017	16,737	328	436	593	18,235
1970	30,256	28,796	471	579	1,515	32,454
1971	33,723	33,413	514	613	1,667	33,789
1972	37,781	37,122	674	724	1,794	35,318
1973	45,975	45,741	647	783	1,928	36,487
1974	52,081	51,618	865	909	2,159	37,777
1975	56,816	58,509	896	982	2,364	36,987
1976	63,362	65,699	959	1,212	2,301	35,388
1977	69,572	73,113	981	1,208	2,227	32,491
1978	75,471	80,352	1,115	1,589	2,008	27,520
1979	87,919	90,556	1,113	1,448	1,797	24,660
Estimated future experience[b]						
1980	100,654	105,884	1,234	1,442	1,615	18,892
1981	114,717	124,057	1,300	1,560	1,039	8,464
1982	131,729	141,160	1,470	1,749	-454	-3,913
1983	148,545	158,265	1,589	1,900	-1,754	-18,159
1984	166,612	176,562	1,722	2,041	-3,212	-34,376
B. DISABILITY INSURANCE TRUST FUND						
Past experience						
1960	$1,010	$568	$36	$-5	$53	$2,289
1965	1,188	1,573	90	24	59	1,606
1970	4,481	3,067	164	10	277	5,614
1971	4,620	3,758	205	13	361	6,645
1972	5,107	4,473	233	24	414	7,457
1973	5,932	5,718	190	20	458	7,927
1974	6,826	6,903	217	22	500	8,109
1975	7,444	8,414	256	29	502	7,354
1976	8,233	9,966	285	26	422	5,745
1977	9,138	11,463	399	([c])	304	3,370
1978	13,413	12,513	325	30	256	4,226
1979	15,114	13,708	371	30	358	5,630
Estimated future experience[b]						
1980	17,427	15,379	417	-12	566	7,880
1981	20,854	17,227	508	-9	863	11,973
1982	23,778	18,916	557	-18	1,323	17,719
1983	26,795	20,486	583	-24	1,938	25,505
1984	30,055	22,295	629	-21	2,719	35,474

[a] Negative figures indicate payments to the trust fund from the railroad retirement account, and positive figures indicate the reverse.

[b] Figures reflect the changes that would occur, under automatic provisions of the law, based on an intermediate level of assumptions as to the future course of real gross national product, average wages, the consumer price index, and unemployment. Under these assumptions average general benefits would rise by 63.3% from 1979 to 1984, and the maximum taxable base would rise from $22,900 to $39,600.

[c] Less than $500,000.

Source: Department of Health and Human Services, Social Security Administration.

98. Total and Per Capita Federal Budget Receipts[a]

Selected Fiscal Years 1789-1980[b]

(Millions, Except Per Capita)

Year	Total receipts[c]		Income and profit taxes	Customs[d]	Employment taxes[e]	Other[f]
	Amount	Per capita				
1789-91	$4	$1.02	–	$4	–	–
1800	10	1.89	–	9	–	$1
1810	9	1.25	–	9	–	([g])
1820	15	1.56	–	15	–	([g])
1830	22	1.71	–	22	–	([g])
1840	14	.82	–	13	–	([g])
1850	40	1.72	–	40	–	([g])
1860	53	1.68	–	53	–	([g])
1870	380	9.50	$38	195	–	147
1880	311	6.19	–	187	–	124
1890	373	5.90	–	230	–	143
1900	528	6.94	–	233	–	295
1910	624	6.75	21	334	–	269
1920	5,728	53.80	3,945	323	–	1,460
1930	3,626	29.46	2,411	587	–	628
1940	5,696	43.34	2,125	349	$834	2,388
1941	7,815	58.95	3,470	392	926	3,027
1942	13,458	100.62	7,960	389	1,185	3,924
1943	22,561	168.73	16,094	324	1,499	4,644
1944	42,225	315.41	34,655	431	1,738	5,401
1945	44,376	335.74	35,173	355	1,779	7,069
1946	40,862	297.77	30,885	435	1,701	7,841
1947	40,001	281.73	29,306	494	2,024	8,177
1948	42,406	292.62	31,171	422	2,381	8,432
1949	40,691	275.98	29,482	384	2,476	8,349
1950	39,882	264.61	28,263	423	2,645	8,551
1951	51,745	338.26	37,753	624	3,627	9,741
1952	66,202	426.40	51,347	551	4,464	9,840
1953	70,799	448.62	54,363	613	4,718	11,105
1954	73,137	455.71	53,915	562	5,267	13,393
1955	68,945	421.29	49,919	606	6,031	12,389
1956	78,298	469.62	56,639	705	7,125	13,829
1957	83,964	494.44	60,597	754	7,463	15,150
1958	84,234	487.44	59,115	800	8,699	15,620
1959	84,362	479.94	58,883	948	8,905	15,626
1960	97,730	546.81	67,151	1,123	11,337	18,118
1961	100,365	552.58	67,918	1,008	12,775	18,664
1962	105,941	574.18	71,945	1,171	12,977	19,848
1963	113,132	604.07	75,324	1,241	14,886	21,682
1964	119,810	630.67	78,891	1,284	17,125	22,509
1965	122,863	638.15	79,792	1,478	17,550	24,043
1966	138,112	709.54	92,132	1,811	20,890	23,279
1967	159,134	809.45	104,288	1,972	28,105	24,769
1968	165,047	831.14	108,149	2,113	29,487	25,298
1969	200,676	1,000.89	135,778	2,387	34,841	27,669
1970	209,883	1,035.35	138,689	2,494	39,520	29,180
1971	207,348	1,010.68	131,072	2,657	42,217	31,401
1972	227,544	1,097.15	143,805	3,394	46,568	33,777
1973	257,975	1,233.53	164,157	3,308	55,356	35,154
1974	293,014	1,390.72	184,648	3,444	66,428	38,494
1975	321,050	1,512.66	202,146	3,782	75,565	39,557
1976	333,708	1,559.73	205,752	4,209	80,317	43,430
1977	393,195	1,821.07	245,976	5,287	92,610	48,322
1978	440,598	2,024.82	278,438	6,729	104,411	51,020
1979	506,721	2,307.36	322,994	7,640	120,711	55,376
1980	572,641	2,583.28	359,928	7,482	139,273	65,958

[a] On the basis of warrants issued from 1789 to 1915; on Daily Treasury Statement basis from 1916 to 1952; on Monthly Treasury Statement basis for 1953 and subsequent years. General, special, emergency, and trust accounts combined from 1789 through 1930.

[b] Data for 1954 onward reflect changes in the concept of the Federal budget.

[c] Internal revenue plus customs and Federal unemployment insurance taxes before refunds. Tax receipts by source net of refunds are shown in Table 71.

[d] Includes the tonnage tax through 1931.

[e] Includes old-age, survivors, disability, and hospital insurance; and railroad retirement taxes. Excludes state unemployment insurance tax deposits.

[f] Includes excise, estate and gift, Federal unemployment, railroad unemployment, and state unemployment taxes deposited with the Treasury (1954-1980); other contributions for social insurance; and miscellaneous receipts and taxes.

[g] Less than $500,000.

Source: Treasury Department; per capita computations by Tax Foundation.

99. Federal Tax Collections by Type of Tax[a]

Selected Fiscal Years 1960-1981

Type of tax	1960	1965	1969	1979	1980	1981[b]
Amount (millions)						
Total	$90,541	$114,166	$182,576	$450,817	$500,950	$586,255
Individual income tax	40,741	48,792	87,249	217,841	244,069	284,013
Corporate income tax	21,494	25,461	36,678	65,677	64,600	66,009
Employment taxes[c]	11,248	17,359	34,236	120,074	138,765	161,051
Unemployment taxes[d]	2,668	3,818	3,329	15,387	15,336	16,338
Excise taxes[e]	11,676	14,570	15,222	18,745	24,329	44,393
Estate and gift taxes	1,606	2,716	3,491	5,411	6,389	6,909
Customs duties	1,105	1,442	2,319	7,439	7,174	7,439
Miscellaneous taxes	3	8	52	243	288	103
Percentage distribution						
All taxes	100.0	100.0	100.0	100.0	100.0	100.0
Individual income tax	45.0	42.7	47.8	48.3	48.7	48.4
Corporate income tax	23.7	22.3	20.1	14.6	12.9	11.3
Employment taxes	12.4	15.2	18.8	26.6	27.7	27.5
Unemployment taxes	2.9	3.3	1.8	3.4	3.1	2.8
Excise taxes	12.9	12.8	8.3	4.2	4.9	7.6
Estate and gift taxes	1.8	2.4	1.9	1.2	1.3	1.2
Customs duties	1.2	1.3	1.3	1.7	1.4	1.3
Miscellaneous taxes	([f])	([f])	([f])	.1	.1	([f])

[a] Net of refunds.

[b] Data for 1981 as estimated in the *Budget* presented in January 1981.

[c] Old-age, survivors, disability, and hospital insurance; and railroad retirement.

[d] Includes state taxes deposited in Treasury, beginning 1965.

[e] For details by type of tax, see Table 116. Includes collections from windfall profits tax beginning 1980.

[f] Less than .05%.

Source: Office of Management and Budget and Tax Foundation computations.

97. Estimated Progress of the Federal Highway Trust Fund

Actual Fiscal Years 1957-1979 and Estimated Fiscal Years 1980-1984[a]

(Millions)

Fiscal year	Receipts			Expenditures			Balance in fund
	Total	Excise taxes[b] (net)	Interest on investments (net)[c]	Total	Interstate	Noninterstate	
Actual:							
1957	$1,482	$1,479	$3	$966	$211	$755	$516
1958	2,044	2,026	18	1,511	673	838	1,049
1959	2,087	2,074	13	2,613	1,501	1,112	523
1960	2,536	2,539	-3	2,940	1,861	1,079	119
1961	2,799	2,798	1	2,619	1,719	900	299
1962	2,956	2,949	7	2,784	1,914	870	471
1963	3,293	3,279	14	3,017	2,109	908	747
1964	3,539	3,519	20	3,645	2,635	1,010	641
1965	3,670	3,659	11	4,026	3,016	1,010	285
1966	3,924	3,917	7	3,965	2,978	987	244
1967	4,455	4,441	14	3,974	2,976	998	725
1968	4,428[d]	4,394	34	4,171	3,207	964	982
1969	4,690	4,637	53	4,151	3,149	1,002	1,521
1970	5,469	5,354	115	4,378	3,289	1,089	2,612
1971	5,725	5,542	183	4,685	3,456	1,229	3,652
1972	5,528	5,322	206	4,690	3,468	1,222	4,490
1973	5,912	5,665	247	4,811	3,395	1,416	5,591
1974	6,675	6,260	415	4,599	3,017	1,582	7,667
1975	6,774	6,188	586	4,844	2,902	1,942	9,597
1976	6,000	5,413	587	6,520	3,429	3,091	9,077
1977	7,302	6,709	593	6,147	2,979	3,168	10,164
1978	7,567	6,905	662	6,058	2,846	3,212	11,673
1979	8,046	7,189	857	7,155	3,449	3,706	12,564
Estimated:							
1980	8,134	6,934	1,200	9,034	3,763	5,271	11,664
1981	8,165	7,082	1,083	7,815	3,749	4,066	12,014
1982	8,337	7,429	908	8,393	3,530	4,863	11,958
1983	8,593	7,711	882	8,217	3,656	4,561	12,334
1984	8,663	7,728	935	20,632[e]	13,188	7,444	365
Total	150,483	140,818[f]	9,665	150,118	88,919[g]	61,199[g]	

[a] Under legislation enacted through 1980. Under current law the fund is scheduled to terminate on September 30, 1984.

[b] Motor fuel taxes, taxes on tires, tubes, trucks, buses, trailers, tread rubber, and a use tax on heavy vehicles. (For tax rates, see Table 117.)

[c] Receipts of interest on investments netted by payment of interest on general fund advances of $5 million in 1960, $1 million in 1961, and $1 million in 1966.

[d] Total includes $15 million in reimbursement to highway fund from the general fund under legislation enacted in 1964 and 1965.

[e] Provides for complete disbursement of interstate funds authorized for fiscal 1985 and prior years and all noninterstate funds authorized for fiscal year 1984 and prior years.

[f] Excludes receipts of tax liabilities accrued before October 1, 1984, but collected thereafter ($191 million).

[g] Reflects reduction in trust fund liability for substitution projects approved through fiscal 1979.

Source: Treasury Department.

100. Federal Tax Index and Tax Receipts by Type of Tax[a]

Calendar Years 1965-1979[b]

Year	All taxes	Personal income taxes	Corporate profits taxes	Indirect business taxes[c]	Social insurance contributions	Estate and gift
	Tax index, 1967 = 100					
1965.......	82.8	79.4	96.2	101.6	68.8	91.8
1966.......	94.3	91.1	104.7	95.2	90.7	99.4
1967.......	100.0	100.0	100.0	100.0	100.0	100.0
1968.......	116.2	118.8	120.8	111.3	111.0	102.1
1969.......	131.2	141.7	120.6	117.5	128.1	116.2
1970.......	127.7	137.4	102.6	119.3	135.4	120.1
1971.......	131.9	132.4	111.6	125.4	149.3	149.7
1972.......	151.1	159.6	121.8	122.1	170.9	174.9
1973.......	171.9	170.0	143.2	130.8	217.6	166.1
1974.......	192.0	196.1	152.9	132.6	246.4	156.4
1975.......	190.2	187.1	142.4	145.9	258.2	159.4
1976.......	220.5	219.8	181.7	141.7	291.7	182.2
1977.......	250.5	252.2	205.7	150.9	326.7	233.5
1978.......	287.6	294.4	239.9	167.6	377.2	171.9
1979.......	331.1	348.6	260.4	175.2	442.0	182.7
	Tax receipts (billions)					
1965.......	$122.7	$51.1	$28.9	$15.5	$24.4	$2.8
1966.......	139.8	58.6	31.4	14.5	32.2	3.0
1967.......	148.2	64.4	30.0	15.2	35.5	3.1
1968.......	172.2	76.5	36.3	17.0	39.4	3.1
1969.......	194.4	91.2	36.2	17.9	45.5	3.6
1970.......	189.2	88.4	30.8	18.2	48.0	3.7
1971.......	195.4	85.2	33.5	19.1	53.0	4.6
1972.......	223.9	102.7	36.6	18.6	60.7	5.4
1973.......	254.7	109.4	43.0	19.9	77.2	5.1
1974.......	284.6	126.2	45.9	20.2	87.4	4.8
1975.......	281.9	120.4	42.8	22.2	91.6	4.9
1976.......	326.7	141.4	54.6	21.6	103.6	5.6
1977.......	370.2	162.3	61.8	23.0	116.0	7.2
1978.......	426.2	189.4	72.0	25.5	133.9	5.3
1979.......	490.6	224.3	78.2	26.7	156.9	5.6

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis.

[b] Data for 1979 are preliminary.

[c] Excise taxes and customs duties.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

101. Federal Individual Income Tax: Exemptions, Credits, and Treatment of Dividends

Income Years 1913-1980

Revenue Act	Income years	Personal and dependency exemptions: Married person[a]	Personal and dependency exemptions: Single person	Personal and dependency exemptions: Amount for each dependent	Treatment dividends	Credits against tax
1913[b]	1913-1915	$4,000	$3,000	None	Exempt	—
1916	1916	4,000	3,000	None	do	—
1917	1917, 1918	2,000	1,000	$200	do	—
1918	1918-1920	2,000	1,000	200	do	—
1921	1920-1923	2,500[c]	1,000	400	do	—
1924	1924	2,500	1,000	400	do	([d])
1926, 1928	1925-1931	3,500	1,500	400	do	([e])
1932	1932, 1933	2,500	1,000	400	do	—
1934	1934, 1935	2,500	1,000	400	do	([f])
1936, 1938	1936-1939	2,500	1,000	400	Fully taxable	([f])
1940[g]	1940	2,000	800	400	do	([f])
1941	1941	1,500	750	400	do	([f])
1942	1942, 1943	1,200	500	350	do	([f])
1944, 1945	1944-1947	1,000[h]	500[h]	500[h]	do	([f])
1948, 1950, 1951	1948-1953	1,200	600	600	do	—
Internal Revenue Code of 1954	1954-1963	1,200	600	600	First $50 exempt	([i])
1964	1964-1967	1,200	600	600	First $100 exempt	—
1968	1968, 1969	1,200	600	600	do	—
Tax Reform Act of 1969[j]	1970	1,250	625	625	do	—
1971[j]	1971	1,350[k]	675[k]	675[k]	do	—
	1972-1974	1,500	750	750	do	—
Tax Reduction Act of 1975[j]	1975	1,500	750	750	do	([l,m,n])
Tax Reform Act of 1976[j]	1976	1,500	750	750	do	([m,n])
Tax Reduction and Simplification Act of 1977[j]	1977, 1978	1,500	750	750	do	([m,n])
1978[j]	1979, 1980	2,000	1,000	1,000	do	([n])
Crude Oil Windfall Profits Tax of 1980[j]	1981, 1982	2,000	1,000	1,000	([o])	([n])

[a] For the years 1916-1943, the personal exemption allowed to married persons was also allowed to heads of families. For 1948 and subsequent years, an additional exemption is granted to persons over 65 and to the blind.

[b] Tariff Act of October 3, 1913. Tax effective on income for last 10 months in 1913.

[c] For net incomes in excess of $5,000, personal exemption was $2,000.

[d] Tax liabilities reduced by 25% of normal tax on earned net income to a limit of 25% of normal tax on entire net income. All net income up to $5,000, whether earned or not, and up to $10,000 if earned, eligible for credit. Tax for 1923 was reduced 25% by credit or refund under Revenue Act of 1924.

[e] Earned income credit of 25% of total tax on earned net income up to a limit of 25% of normal tax on entire net income plus 25% of surtax on earned net income. All net income up to $5,000 whether earned or not, and up to $20,000 in 1925-1927, and $30,000 in 1928-1931 if earned, eligible for credit.

[f] Earned income credit of 10% of earned net income limited to 10% of entire net income. All net income up to $3,000 whether earned or not, and up to $14,000 if earned, eligible for credit.

[g] Revenue acts passed after February 10, 1939 (the date of the enactment of the Internal Revenue Code) and prior to 1954 are not complete taxing statutes in themselves, but consist of amendments to the 1939 Code.

[h] Surtax exemptions, 1944 and 1945; in these years the normal tax exemption was $500 per taxpayer.

[i] A credit of 4% of taxable dividends received after July 31, 1954 was allowed against the tax otherwise due. The credit could not exceed 2% of taxable income in 1954 and 4% thereafter, or the amount of tax due, whichever was less. Dividend credit reduced to 2% in 1964 and repealed for subsequent years.

[j] A minimum tax of 10% is imposed on "tax preference" income (i.e., designated categories excluded from taxable income above $30,000, or $15,000 for married persons filing separately); in 1976-1978 minimum tax was 15% on preference income above $10,000 or one-half of regular income tax, whichever is greater. Beginning in 1979, an additional tax is imposed if minimum taxable income exceeds regular tax by at least $20,000.

[k] Increased personal and dependency exemptions to $750 effective for one-half of year 1971.

[l] Rebate equal to 10% of 1974 tax liability, minimum $100, maximum $200.

[m] In 1975 general credit of $30 per exemption; in 1976-1978, $35 per exemption or 2% of taxable income up to $9,000, whichever is greater. The Revenue Adjustment Act of 1975 extended the credit until June 30, 1976 and raised it to the higher level; the Tax Reform Act of 1976 extended the credit through calendar 1977; and the 1977 Act extended the credit through 1978, when it expired.

[n] Refundable credit of 10% of earned income for households with dependent children. Maximum credit was $400 and was phased out as income rose from $4,000 to $8,000. In 1979-1980, maximum credit was $500 and was phased out as income rose from $6,000 to $10,000.

[o] For 1981-1982 first $200 of combined dividend and interest income ($400 for joint returns) is exempt.

Source: Treasury Department and Commerce Clearing House.

104. Federal Income Tax Liability[a] for Selected Income Groups

Selected Income Years 1954-1980

Adjusted gross income	1954-1963	1964	1970[b]	1975	1977-1978	1979-1980
Single person, no dependents						
$3,000	$422	$360	$302	$63	–	–
$5,000	818	720	683	404	$274	$246
$10,000	2,096	1,872	1,778	1,476	1,216	1,172
$15,000	3,787	3,378	3,224	2,587	2,457	2,339
$20,000	5,900	5,233	5,031	4,123	3,999	3,829
$25,000	8,324	7,410	7,144	5,865	5,715	5,484
$35,000	13,778	12,344	11,904	9,698	9,548	9,194
$50,000	22,788	20,384	19,695	16,710	16,560	16,032
$75,000	39,702	35,267	34,020	30,680	30,530	29,487
Married couple, no dependents						
$3,000	300	226	137	–	–	–
$5,000	660	554	503	170	–	–
$10,000	1,636	1,440	1,366	1,054	757	698
$15,000	2,810	2,501	2,381	2,002	1,701	1,630
$20,000	4,192	3,744	3,557	3,175	2,899	2,739
$25,000	5,774	5,162	4,900	4,608	4,288	4,050
$35,000	9,601	8,523	8,177	7,820	7,690	7,339
$50,000	16,648	14,819	14,289	13,760	13,640	13,014
$75,000	30,415	27,266	26,299	25,460	25,340	24,484
Married couple, 2 dependents						
$3,000	60	–	–	-300[c]	-300[c]	-298[c]
$5,000	420	325	275	-300[c]	-300[c]	-498[c]
$10,000	1,372	1,200	1,122	709	442	370
$15,000	2,486	2,209	2,091	1,612	1,375	1,238
$20,000	3,800	3,392	3,213	2,740	2,524	2,260
$25,000	5,318	4,754	4,490	4,092	3,857	3,490
$35,000	9,037	8,031	7,677	7,175	7,105	6,599
$50,000	15,976	14,213	13,674	12,980	12,920	12,118
$75,000	29,635	26,564	25,594	24,575	24,515	23,404

[a] Computations assume the low income allowance, standard deduction, zero bracket amount, or itemized deductions equal to 10% of adjusted gross income, whichever is greatest.

[b] Includes surtax.

[c] Refundable earned income credit.

Source: Treasury Department.

105. Effective Rates[a] of Federal Income Tax Liability for Selected Income Groups

Selected Income Years 1954-1980

Adjusted gross income	1954-1963	1964	1970[b]	1975	1977-1978	1979-1980
Single person, no dependents						
$3,000	14.1	12.0	10.1	2.1	—	—
$5,000	16.4	14.4	13.7	8.1	5.5	4.9
$10,000	21.0	18.7	17.8	14.8	12.2	11.7
$15,000	25.2	22.5	21.5	17.2	16.4	15.6
$20,000	29.5	26.2	25.2	20.6	20.0	19.1
$25,000	33.3	29.6	28.6	23.5	22.9	21.9
$35,000	39.4	35.3	34.0	27.7	27.3	26.3
$50,000	45.6	40.8	39.4	33.4	33.1	32.1
$75,000	52.9	47.0	45.4	40.9	40.7	39.3
Married couple, no dependents						
$3,000	10.0	7.5	4.6	—	—	—
$5,000	13.2	11.1	10.1	3.4	—	—
$10,000	16.4	14.4	13.7	10.5	7.6	7.0
$15,000	18.7	16.7	15.9	13.3	11.3	10.9
$20,000	21.0	18.7	17.8	15.9	14.5	13.7
$25,000	23.1	20.6	19.6	18.4	17.2	16.2
$35,000	27.4	24.4	23.4	22.3	22.0	21.0
$50,000	33.3	29.6	28.6	27.5	27.3	26.0
$75,000	40.6	36.4	35.1	33.9	33.8	32.6
Married couple, 2 dependents						
$3,000	2.0	—	—	-10.0[c]	-10.0[c]	-9.9[c]
$5,000	8.4	6.5	5.5	-6.0[c]	-6.0[c]	-10.0[c]
$10,000	13.7	12.0	11.2	7.1	4.4	3.7
$15,000	16.6	14.7	13.9	10.7	9.2	8.3
$20,000	19.0	17.0	16.1	13.7	12.6	11.3
$25,000	21.3	19.0	18.0	16.4	15.4	14.0
$35,000	25.8	22.9	21.9	20.5	20.3	18.9
$50,000	32.0	28.4	27.3	26.0	25.8	24.2
$75,000	39.5	35.4	34.1	32.8	32.7	31.2

[a] Tax liability as shown in Table 104 divided by stated income.
[b] Includes surtax.
[c] Refundable earned income credit.
Source: Treasury Department.

102. Federal Internal Revenue Collections by State[a]

Selected Fiscal Years 1949-1979

(Millions)

State	1949		1959		1969		1979	
	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes
Total[b]	$40,351.4	$31,983.3	$78,652.1	$66,642.2	$187,919.3	$168,846.7	$453,859.1	$432,697.8
Alabama	259.5	236.2	534.7	512.6	1,332.6	1,222.5	4,130.5	3,948.6
Alaska	—	—	47.9	46.1	132.1	129.7	796.2	781.3
Arizona	82.1	74.2	266.4	254.2	717.3	688.3	3,262.0	3,186.4
Arkansas	115.9	105.6	197.5	188.6	651.8	609.5	2,018.9	1,939.4
California	2,955.9	2,419.0	6,923.6	6,069.2	16,777.4	15,291.5	49,558.1	46,911.1
Colorado	277.0	222.5	976.0	889.1	2,243.4	2,058.3	6,730.5	6,422.7
Connecticut	642.6	535.5	1,335.8	1,194.5	3,478.0	3,215.4	9,108.1	8,693.0
Delaware	306.2	293.6	686.1	676.2	1,318.6	1,276.4	2,217.5	2,168.4
Florida	342.6	286.6	1,147.3	1,039.3	3,625.6	3,381.7	13,328.6	12,482.9
Georgia	403.5	322.9	888.9	778.7	2,614.8	2,428.8	7,314.7	6,735.2
Hawaii	—	—	—	—	526.6	493.9	1,455.2	1,421.0
Idaho	76.4	71.0	147.1	142.1	379.6	369.7	1,313.0	1,291.8
Illinois	3,569.8	2,924.1	6,394.9	5,570.5	14,286.1	13,070.4	33,432.9	31,648.3
Indiana	950.5	586.8	1,759.1	1,432.3	3,409.7	2,943.3	9,820.1	9,334.9
Iowa	407.9	330.7	683.7	647.2	1,442.2	1,383.3	4,081.4	3,935.8
Kansas	401.9	301.3	582.7	534.0	1,185.1	1,128.6	3,935.9	3,770.2
Kentucky	812.3	282.1	1,541.0	547.3	2,541.0	1,314.1	5,272.0	3,928.0
Louisiana	357.4	291.8	689.2	610.7	1,639.9	1,542.3	5,486.7	5,334.5
Maine	117.5	107.8	192.9	183.4	470.4	451.2	1,144.3	1,111.0
Maryland[c]	1,068.1	842.1	1,937.5	1,652.3	5,425.3	4,951.9	13,111.1	12,470.9
Massachusetts	1,232.0	1,063.6	2,209.8	2,001.6	5,455.4	5,059.8	11,311.7	10,898.6
Michigan	2,564.5	1,876.0	5,010.8	3,586.9	13,871.7	11,201.4	26,664.1	25,528.0
Minnesota	669.0	573.8	1,291.9	1,174.0	3,195.7	3,021.1	10,353.7	10,035.1
Mississippi	100.7	91.6	193.1	176.7	619.6	574.0	1,755.6	1,702.8
Missouri	1,095.2	892.3	1,915.9	1,672.6	4,782.8	4,342.7	11,581.5	10,973.5
Montana	78.9	72.1	145.0	136.1	273.2	257.6	828.4	792.9
Nebraska	276.2	224.4	484.8	430.2	1,031.8	937.1	2,976.0	2,833.6
Nevada	38.1	33.7	114.9	101.3	351.4	330.6	1,471.3	1,430.8
New Hampshire	71.5	63.8	152.8	146.3	447.7	432.7	1,286.7	1,234.3
New Jersey	1,151.1	937.9	2,442.8	2,114.8	6,670.0	6,081.0	16,775.4	16,061.0
New Mexico	55.4	50.5	177.7	170.0	367.9	351.0	1,240.4	1,206.9
New York	7,427.2	6,260.5	15,433.2	13,634.8	33,245.3	31,149.5	51,800.4	50,004.2

(Continued)

102. Federal Internal Revenue Collections by State[a]—Continued

Selected Fiscal Years 1949-1979

(Millions)

State	1949		1959		1969		1979	
	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes
North Carolina	1,166.7	423.7	1,983.7	875.0	4,065.6	2,801.4	8,936.4	7,427.8
North Dakota	61.7	58.0	95.6	92.5	201.8	193.8	761.0	731.8
Ohio	2,626.3	2,148.0	5,047.4	4,405.8	12,407.0	11,317.0	27,411.8	25,920.4
Oklahoma	418.8	337.3	809.8	596.7	1,598.2	1,262.5	5,029.8	4,611.1
Oregon	298.8	275.8	491.9	468.6	1,288.3	1,238.6	4,863.9	4,676.1
Pennsylvania	3,213.4	2,578.4	5,392.8	4,607.5	11,110.9	10,007.3	24,948.8	23,712.1
Rhode Island	214.8	194.4	311.3	282.9	891.3	852.9	1,826.2	1,783.9
South Carolina	205.0	191.5	287.6	272.6	963.1	931.4	3,030.6	2,959.5
South Dakota	64.1	58.2	107.6	103.8	218.8	208.7	671.0	645.2
Tennessee	333.2	295.7	644.7	605.4	1,868.1	1,788.4	5,669.7	5,447.1
Texas	1,381.2	1,218.9	2,682.5	2,413.8	7,615.5	6,624.4	29,862.5	27,766.3
Utah	90.7	76.7	217.1	199.8	434.7	415.0	1,607.7	1,571.7
Vermont	40.7	36.2	78.1	70.6	211.6	202.5	508.6	496.2
Virginia	770.3	393.4	1,231.5	843.3	2,829.1	2,250.5	7,626.9	6,761.7
Washington	488.8	438.4	970.3	891.4	2,472.3	2,296.7	7,629.4	7,302.0
West Virginia	242.7	219.8	308.0	287.4	630.1	595.6	1,770.7	1,708.7
Wisconsin	788.2	629.9	1,409.5	1,241.9	3,353.7	3,070.3	8,777.3	8,366.1
Wyoming	38.8	35.0	77.8	69.1	145.5	129.6	640.6	593.0
Alaska (territory)	18.2	16.5	–	–	–	–	–	–
Hawaii (territory)	91.2	81.8	175.2	163.5	–	–	–	–
Other[d]	2.3	(e)	970.8	874.3	1,103.7	971.0	3,276.5	3,145.8

[a] Collections in various states do not necessarily indicate the actual Federal tax burden on the residents of each state. For estimated tax burden by state, see Table 122.
[b] Excludes collections outside of states recognized as of fiscal year.
[c] Includes District of Columbia.
[d] Includes Puerto Rico, Canal Zone, Philippine Islands, other foreign countries, and undistributed.
[e] Less than $50,000.
Source: Treasury Department.

103. Federal Individual Income Tax: Combined Normal and Surtax Rates

Selected Income Years 1913-1980

Taxable income[a] (thousands of dollars)	Income year										Taxable income[a] (thousands of dollars)
	1913-1915	1916	1917	1918	1919-1921	1922, 1923[b]	1925, 1931[c]	1932, 1933	1934, 1935	1936-1939	
Under 2	–	–	–	–	–	–	–	–	–	4%	Under 2
2- 4	–	–	2%	6%	4%	4%	–	4%	4%	4	2- 4
4- 5	1%	2%	4	6	4	4	1-1/2%	4	8	8	4- 5
5- 6	1	2	5	7	5	4	1-1/2	4	8	8	5- 6
6- 7.5	1	2	5	14	10	9	1-1/2	9	9	9	6- 7.5
7.5- 8	1	2	6	14	10	9	1-1/2	9	9	9	7.5- 8
8- 10	1	2	6	15	11	9	3	9	10	10	8- 10
10- 12	1	2	7	16	12	10	4	10	11	11	10- 12
12- 14	1	2	7,8	17	13	11	6	11	12	12	12- 14
14- 16	1	2	8,9	18	14	12	7	12	13	13	14- 16
16- 18	1	2	9	19	15	13	8	13	15	15	16- 18
18- 20	1	2	9	20	16	14	9	14	17	17	18- 20
20- 22	2	3	12	21	17	16	10	16	19	19	20- 22
22- 26	2	3	12	22, 23	18, 19	17, 18	11, 12	17, 18	21	21	22- 26
26- 28	2	3	12	24	20	19	12	19	23	23	26- 28
28- 30	2	3	12	25	21	20	13	20	23	23	28- 30
30- 32	2	3	12	26	22	21	13	21	23	23	30- 32
32- 36	2	3	12	27, 28	23, 24	23	14	23	25	25	32- 36
36- 40	2	3	12	29, 30	25, 26	24, 25	15	24, 25	25, 28	25, 28	36- 40
40- 44	2	4	16	31, 32	27, 28	26, 27	16	26, 27	28	28	40- 44
44- 48	2	4	16	33, 34	29, 30	28, 29	17	28, 29	31	31	44- 48
48- 52	2, 3	4	16	35, 36	31, 32	30, 31	18	30, 31	31, 34	31, 35	48- 52
52- 56	3	4	16	37, 38	33, 34	32, 33	19	32, 33	34	35	52- 56
56- 60	3	4	16	39, 40	35, 36	34, 35	20	34, 35	73	39	56- 60
60- 66	3	5	21	41-43	37-39	36-38	21, 22	36-38	37, 40	39, 43	60- 66
66- 70	3	5	21	44, 45	40, 41	39, 40	22	39, 40	40, 43	43, 47	66- 70
70- 74	3	5	21	46, 47	42, 43	41, 42	23	41, 42	43	47	70- 74
74- 76	3, 4	5	21	48	44	43	23	43	46	51	74- 76
76- 80	4	5	21	49, 50	45, 46	44, 45	23	44, 45	46	51	76- 80
80- 86	4	6	26	51-53	47-49	46-48	24	46-48	49	55	80- 86
86- 90	4	6	26	45, 55	50, 51	49, 50	24	49, 50	49	55	86- 90
90- 96	4	6	26	56-58	52-54	51-53	24	51-53	54	59	90- 96
96- 100	4	6	26	59, 60	55, 56	54, 55	24	54, 55	54	59	96- 100
100- 150	5	7	31	64	60	56	25	56	56	62	100- 150
150- 200	5	8	35	68	64	57	25	57	57	64	150- 200
200- 300	5, 6	9, 10	41, 46	72	68	58	25	58	58	66, 68	200- 300
300- 500	6	11	50	75	71	58	25	59, 60	59, 60	70, 72	300- 500
500- 1,000	7	12	54, 59	76	72	58	25	61, 62	61, 62	74, 76	500- 1,000
1,000- 1,500	7	13	65	77	73	58	25	63	63	77	1,000- 1,500
Over 1,500	7	14, 15	66, 67	77	73	58	25	63	63	77-79	Over 1,500

(Continued)

103. Federal Individual Income Tax: Combined Normal and Surtax Rates—Continued

Selected Income Years 1913-1980

Taxable income[a] (thousands of dollars)	Income year											Taxable income[a] (thousands of dollars)
	1941	1942, 1943[d]	1944, 1945	1946-1950[e]	1951	1952, 1953	1954-1963	1964	1965-1976[f]	1977, 1978	1979, 1980	
Under .5	10%	19%	23%	20%	20.4%	22.2%	20%	16.0%	14%	–	–	Under .5
.5- 1	10	19	23	20	20.4	22.2	20	16.5	15	–	–	.5- 1
1- 1.5	10	19	23	20	20.4	22.2	20	17.5	16	–	–	1- 1.5
1.5- 2	10	19	23	20	20.4	22.2	20	18	17	0, 14%	0, 14%	1.5- 2
2- 4	13	22	25	22	22.4	24.6	22	20	19	14-19	14-18	2- 4
4- 6	17	26	29	26	27	29	26	23.5	22	19, 22	18, 21	4- 6
6- 8	21	30	33	30	30	34	30	27	25	22, 25	21	6- 8
8- 10	25	34	37	34	35	38	34	30.5	28	25, 28	24	8- 10
10- 12	29	38	41	38	39	42	38	34	32	28, 32	24, 28	10- 12
12- 14	33	42	46	43	43	48	43	37.5	36	32, 36	28, 32	12- 14
14- 16	36	46	50	47	48	53	47	41	39	36, 39	32, 37	14- 16
16- 18	39	49	53	50	51	56	50	44.5	42	39, 42	37, 43	16- 18
18- 20	42	52	56	53	54	59	53	47.5	45	42, 45	43	18- 20
20- 22	45	55	59	56	57	62	56	50.5	48	45, 48	43	20- 22
22- 26	48	58	62	59	60	66	59	53.5	50	48, 50	43, 49	22- 26
26- 32	51	61	65	62	63	67	62	56	53	50, 53	49, 54	26- 32
32- 38	54	64	68	65	66	68	65	58.5	55	53, 55	54	32- 38
38- 44	57	67	72	69	69	72	69	61	58	55, 58	54, 59	38- 44
44- 50	59	69	75	72	73	75	72	63.5	60	58, 60	59	44- 50
50- 60	61	72	78	75	75	77	75	66	62	60, 62	59, 64	50- 60
60- 70	63	75	81	78	78	80	78	68.5	64	62, 64	64	60- 70
70- 80	65	78	84	81	82	83	81	71	66	64, 66	64	70- 80
80- 90	67	81	87	84	84	85	84	73.5	68	66, 68	64, 68	80- 90
90- 100	68	83	90	87	87	88	87	75	69	68, 69	68	90- 100
100- 150	69	85	92	89	89	90	89	76.5	70	69, 70	68, 70	100- 150
150- 200	70	87	93	90	90	91	90	76.5	70	70	70	150- 200
200- 300	71, 73	88	94	91	91	92	91	77	70	70	70	200- 300
300- • 500	75, 76	88	94	91	91	92	91	77	70	70	70	300- 500
500- 1,000	77, 78	88	94[g]	91[g]	91 [g]	92 [g]	91[g]	77	70	70	70	500- 1,000
Over 1,000	79-81	88	94[g]	91[g]	91 [g]	92 [g]	91[g]	77	70[g]	70	70	Over 1,000

[a] Before 1934 all net income was subject to surtax; for 1934 and later years, net income less personal exemptions and credits for dependents was subject to surtax. For this table, in the years before 1934, normal tax rates were added to the surtax by including in "taxable income" for normal tax the exemptions for a married couple with one child.

Beginning in 1948, joint returns, in effect, double the tax on one-half of the taxable income, each half taxed at the rates shown in the table. In 1954, these income-splitting provisions were extended to a surviving spouse with dependent children. Special rates, not shown in the table, were provided for heads of households beginning in 1952 and for single persons beginning in 1971.

[b] The tax for 1923, computed at these rates, was reduced 25% by credit or refund under the Revenue Act of 1924.

[c] Normal tax rates for 1929 were reduced by one percentage point by Joint Resolution of Congress, No. 133, approved by the President on December 16, 1929.

[d] In 1943 there was also a Victory tax of 5% in excess of $624 less credits of 25% of the tax for single persons, 40% for married persons and heads of families, and 2% for each dependent, with maximum credits of $500, $1,000, and $100, respectively. Where a husband and wife filed a joint return, the Victory tax exemption was $624 plus the Victory tax net income of the spouse, but not to exceed a total of $1,248.

[e] Tentative rates. The tax computed at these rates was reduced by 5% for 1946 and 1947. For 1948 and 1949, the total normal tax and surtax were reduced by 17% of tax up to $400, 12% of tax from $400 to $100,000, and 9.75% of the excess over $100,000.

[f] Excludes effect of surtax of 7.5%, 10%, and 2.5% in 1968, 1969, and 1970, respectively.

[g] The maximum effective rates of the income tax on net income were as follows: 1944 and 1945, 90%; 1946 and 1947, 85.5%; 1948 and 1949, 77%; 1950, 80%; 1951, 87.2%; 1952 and 1953, 88%. Under the Internal Revenue Code of 1954, the maximum was 87% of taxable income. Maximum marginal tax rate on earned income was 60% in 1971 and 50% thereafter, under the Tax Reform Act of 1969.

Source: Treasury Department.

106. Federal Individual Income Tax Data by Adjusted Gross Income Class

Income Year 1978[a]

(Dollar Figures in Millions)

Item	Total[b]	Taxable returns						Nontaxable returns
		Total[b]	Adjusted gross income class					
			Under $10,000[b]	$10,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 and over	
Number of returns	89,889,669	68,805,961	21,516,612	25,132,334	20,346,521	1,457,339	353,155	21,083,708
Adjusted gross income[c]	$1,304,189	$1,242,437	$142,733	$368,574	$573,055	$95,267	$62,808	$61,752
Itemized deductions	163,807	156,188	3,812	32,726	91,191	16,909	11,551	7,619
Exemptions	165,008	132,284	25,303	50,764	51,333	3,912	972	32,724
Taxable income	1,063,308	1,028,687	117,468	305,435	475,692	78,719	51,373	34,622
Income tax liability	193,465	192,720	9,913	41,838	91,935	24,832	24,201	745
Sources of adjusted gross income:								
Salaries and wages	1,092,017	1,040,341	121,608	326,605	500,345	61,516	30,267	51,676
Business and profession[d]	53,328	49,931	2,708	9,381	21,842	11,182	4,818	3,397
Farm[d]	3,809	4,550	34	465	3,142	854	54	-741
Partnership[d]	15,407	15,536	-79	1,626	5,269	4,741	3,977	-129
Small business corporations[d]	2,471	3,297	-41	17	942	846	1,533	-826
Sales of capital assets[d]	22,042	20,670	1,264	2,501	6,755	3,730	6,420	1,372
Sales of property other than capital assets[d]	1,247	1,154	31	250	560	200	114	93
Dividends after exclusion	30,170	28,992	1,876	3,637	8,360	5,503	9,615	1,178
Interest received	60,947	54,757	9,353	15,243	20,671	5,647	3,843	6,190
Pensions and annuities	32,884	29,091	6,578	11,231	9,782	1,156	345	3,793
Rents[d]	3,260	3,354	475	503	671	844	861	-94
Royalties[d]	2,574	2,382	109	374	661	424	815	192
Estates and trusts[d]	2,991	2,923	302	381	895	558	786	67
State income tax refunds	2,363	2,261	52	458	1,376	239	136	102
Alimony	1,170	1,059	281	412	285	60	22	111
Other income less loss[e]	-158	2,462	-30	670	1,347	368	107	-2,620

[a] Data are preliminary.
[b] Includes items reported on returns with readjusted gross income.
[c] Adjusted gross income less deficit.
[d] Net gain, net income, or net profit minus net loss.
[e] Includes such items as prizes, awards, sweepstakes winnings, gambling profits, etc.
Source: Treasury Department.

108. Relationship of Personal Income and Taxable Income

Selected Calendar Years 1950-1978

(Billions)

Item	1950	1960	1970	1978
Personal income	$226.1	$399.7	$801.3	$1,717.4
Deduct: Portion of personal income not included in adjusted gross income	32.9	72.8	172.8	446.9
Transfer payments	14.6	27.0	73.0	199.0
Other labor income	3.5	11.0	31.4	105.0
Income in kind and imputed income	9.4	20.3	38.2	79.9
Other types of personal income	5.3	14.6	30.2	63.0
Add: Portion of adjusted gross income not included in personal income	9.0	19.5	49.2	122.7
Employee and self-employed persons' contributions for social insurance	2.9	9.3	28.0	62.8
Net gain from sale of assets	2.9	5.3	9.0	23.3
Capital consumption adjustment (except on owner-occupied homes)	1.1	1.2	2.8	10.0
Other types of income	2.2	3.7	9.4	26.5
Equals: Adjusted gross income of all individuals, estimated from personal income	202.3	346.4	677.7	1,393.1
Less: Difference between BEA and IRS estimates of adjusted gross income[a]	23.1	30.9	46.0	88.9
Equals: Adjusted gross income reported on individual returns[b]	179.1	315.5	631.7	1,304.2
Less: Adjusted gross income reported on nontaxable returns[b]	20.6	18.3	21.4	61.8
Equals: Adjusted gross income reported on taxable returns[b]	158.5	297.2	610.3	1,242.4
Less: Deductions on taxable returns	19.0	44.5	102.6	–
(a) Standard deductions	10.1	11.7	18.4	–
(b) Itemized deductions	8.9	32.8	84.1	82.8[c]
Less: Exemptions on taxable returns	55.2	81.2	107.0	132.3
Plus: Tax preferences adjustment	–	–	.1	.9
Plus: Unused zero-bracket amount	–	–	–	.4
Equals: Taxable income on taxable returns	84.3	171.5	400.9	1,028.7

[a] Department of Commerce, Bureau of Economic Analysis; and Internal Revenue Service estimates.
[b] Net of deficits.
[c] Excess itemized deductions only, i.e., total itemized deductions less the zero-bracket amount.
Source: Department of Commerce, Bureau of Economic Analysis; and Treasury Department, Internal Revenue Service.

111. Federal Individual Income Tax Returns and Related Data by State

Income Year 1978

(Dollar Amounts in Millions, Except Averages)

State	Number of returns (thousands)		Adjusted gross income	Taxable income	Total tax liability		
	With tax liability	With no tax liability			Amount	Average	
						Per taxable return	Per capita[a]
Total[b]	70,441	19,330	$1,302,447	$1,062,190	$193,185	$2,742	$885
Alabama	1,031	282	17,352	14,003	2,287	2,218	614
Alaska	136	39	3,396	2,799	594	4,372	1,446
Arizona	715	287	13,477	10,745	1,854	2,594	781
Arkansas	549	215	9,265	7,456	1,225	2,231	565
California	7,631	2,066	148,897	116,622	21,728	2,847	974
Colorado	953	255	17,489	14,192	2,576	2,702	952
Connecticut	1,101	228	21,887	18,240	3,655	3,319	1,173
Delaware	193	51	3,692	3,033	574	2,972	983
Florida	2,857	812	49,303	40,369	7,472	2,615	863
Georgia	1,559	441	26,088	21,058	3,559	2,284	701
Hawaii	315	88	5,944	4,697	828	2,628	918
Idaho	260	96	4,578	3,628	590	2,272	669
Illinois	3,871	900	75,860	63,348	12,364	3,194	1,100
Indiana	1,734	474	32,295	27,253	4,920	2,838	913
Iowa	948	228	17,107	[illegible]	2,427	2,561	835
Kansas	803	174	13,603	[illegible]	2,007	2,499	855
Kentucky	953	309	16,916	13,865	2,390	2,506	685
Louisiana	1,067	367	19,925	16,440	3,038	2,848	762
Maine	352	96	5,131	4,142	641	1,820	587
Maryland	1,462	296	28,698	23,170	4,325	2,958	1,043
Massachusetts	1,911	531	34,206	27,743	4,958	2,595	859
Michigan	2,987	711	59,980	49,488	9,337	3,126	1,017
Minnesota	1,285	405	24,127	19,254	3,342	2,600	830
Mississippi	577	253	9,812	7,738	1,238	2,147	516
Missouri	1,515	412	27,088	22,396	4,030	2,660	831
Montana	221	103	4,053	3,332	555	2,515	712
Nebraska	514	123	8,753	7,317	1,267	2,466	808
Nevada	267	74	5,049	4,157	817	3,057	1,227
New Hampshire	326	72	5,501	4,585	795	2,434	914
New Jersey	2,402	644	48,596	40,138	7,790	3,244	1,065
New Mexico	394	86	6,302	5,125	849	2,153	699
New York	5,558	1,414	106,024	83,684	15,510	2,790	874
North Carolina	1,674	509	27,694	22,337	3,635	2,171	652
North Dakota	205	61	3,412	2,866	481	2,351	737
Ohio	3,582	795	65,063	54,462	9,888	2,761	921
Oklahoma	870	242	15,424	12,709	2,249	2,584	791
Oregon	816	251	15,137	12,317	2,180	2,673	889
Pennsylvania	3,730	1,010	67,359	56,237	10,082	2,703	857
Rhode Island	300	96	5,268	4,321	751	2,502	805
South Carolina	837	281	13,543	10,889	1,710	2,043	589
South Dakota	204	66	3,105	2,598	413	2,023	599
Tennessee	1,295	418	21,912	18,000	3,076	2,376	710
Texas	3,968	1,381	76,472	63,407	12,264	3,091	940
Utah	393	109	7,040	5,417	876	2,229	666
Vermont	159	40	2,457	1,996	309	1,948	635
Virginia	1,716	397	31,651	25,954	4,681	2,728	904
Washington	1,342	342	25,418	21,423	3,997	2,979	1,054
West Virginia	507	157	8,930	7,518	1,267	2,501	681
Wisconsin	1,531	392	27,505	22,137	3,809	2,488	813
Wyoming	156	37	2,906	2,470	459	2,941	1,080
District of Columbia	237	84	4,541	3,709	763	3,218	1,137

[a] Per capita figures based on total resident population as of July 1, 1978.

[b] Total includes returns with addresses outside the United States.

Source: Treasury Department and Department of Commerce, Bureau of the Census.

112. Median Incomes, before and after Direct Federal Taxes and Inflation

Selected Calendar Years 1959-1980

Year	Median family income[a]	Direct Federal taxes			After-tax income	
		Income tax[b]	Social Security	Total	Current dollars	196 doll
1959	$5,661	$475	$120	$595	$5,066	$6,3
1964	6,724	539	174	713	6,011	7,1
1969	9,277	958	374	1,332	7,945	7,9
1970	9,750	939	374	1,313	8,437	7,9
1971	10,314	933	406	1,339	8,975	8,1
1972	11,152	982	468	1,450	9,702	8,5
1973	11,895	1,098	632	1,730	10,165	8,3
1974	13,004	1,267	761	2,028	10,976	8,1
1975	14,156	1,172	825	1,997	12,159	8,2
1976	15,016	1,388	878	2,266	12,750	8,2
1977	15,949	1,466	933	2,399	13,550	8,1
1978	17,318	1,717	1,048	2,765	14,553	8,1
1979	19,097	1,876	1,171	3,047	16,050	8,1
1980	20,900[d]	2,197	1,281	3,478	17,422	7,7

[a] Median income for all families with one earner employed full-time, year-round.

[b] Married couple filing joint return, two children.

[c] Adjusted by Consumer Price Index.

[d] Estimated by Tax Foundation.

Source: Department of Commerce, Bureau of the Census; Department of Labor, Bureau of Labor Statistics; an Foundation computations.

113. Federal Corporation Income Tax Data[a]

Selected Income Years 1929-1977[b]

Item	1939	1949	1959	1969	1977[c]
	Thousands				
Total number of returns	470	615	1,074	1,659	2,241
Returns with net income	199	385	671	1,046	1,431
Returns with no net income	270	230	404	613	810
	Millions				
Total compiled receipts	$132,878	$393,450	$816,800	$1,680,483	$4,102,947
Returns with net income	105,658	350,169	719,416	1,461,061	3,638,045
Returns with no net income	27,220	43,281	97,384	219,422	464,902
Total net income	6,735	28,195	46,797	80,219	218,931
Returns with net income	8,827	30,577	51,651	93,433	244,216
Returns with no net income (deficit)	2,092	2,382	4,854	13,214	25,285
Total dividends paid[d]	5,747	9,569	16,242	32,951	61,481
Returns with net income	5,562	9,409	15,797	31,827	58,886
Returns with no net income	184	160	445	1,124	2,595
Total tax liability	1,232	9,817	22,525	33,477	59,291[e]

[a] Active corporations only.

[b] For most large corporations, the accounting period coincides with the calendar year. Returns for each year also include those corporations with fiscal years ending within six months before or after the end of the calendar year.

[c] Figures for 1977 are preliminary.

[d] Dividends paid in cash and assets other than own stock.

[e] Amount due after deduction of investment tax credit of $11,011 million and foreign tax credit of $26,076 million.

Source: Treasury Department.

107. Income and Tax Liability on Federal Individual Income Tax Returns by Income Class[a]

Selected Years 1916-1978

Year	Under $10,000[b]			$10,000 under $50,000			$50,000 under $100,000			$100,000 and over		
	Number of returns	Income	Income tax liability	Number of returns	Income	Income tax liability	Number of returns	Income	Income tax liability	Number of returns	Income	Income tax liability
		Millions			Millions			Millions			Millions	
1916	307,702	$1,662	$7	104,614	$2,058	$23	10,452	$723	$16	6,633	$1,856	$127
1918	4,265,508	11,540	238	145,111	2,715	273	9,996	680	147	4,499	990	470
1920	7,033,824	18,343	264	210,378	3,856	327	12,093	810	164	3,649	727	321
1924	7,109,980	18,896	76	238,277	4,455	187	15,816	1,067	137	5,715	1,238	304
1928	3,688,730	12,553	36	338,937	6,364	219	27,207	1,858	194	15,977	4,451	714
1933	3,621,420	8,399	72	94,066	1,742	107	6,021	401	57	2,051	467	138
1939	7,424,307	18,459	174	196,699	3,497	305	9,272	618	147	2,921	618	302
1944	46,286,469	102,539	10,763	595,948	10,719	3,432	28,963	1,926	1,022	8,210	1,531	999
1948	50,533,412	137,390	8,918	1,143,280	20,210	3,768	52,725	3,516	1,247	16,280	3,057	1,509
1952	54,311,136	179,337	17,682	1,712,673	29,085	6,534	65,403	4,341	1,811	17,877	3,324	1,776
1954	54,177,685	188,191	16,716	2,039,909	33,830	6,537	70,400	4,656	1,709	18,710	3,559	1,704
1956	55,686,142	210,254	19,604	3,000,654	47,977	8,957	89,170	5,905	2,129	22,877	4,447	2,042
1958	54,875,502	214,354	20,005	3,711,028	57,479	10,319	91,715	6,050	2,107	22,679	4,283	1,905
1960	55,274,088	226,825	21,636	5,192,825	78,132	13,441	101,272	6,661	2,273	24,523	4,940	2,113
1962	55,210,606	233,407	22,680	6,931,263	102,993	17,244	121,552	7,984	2,685	27,174	5,477	2,294
1964	55,465,669	242,683	20,613	9,281,886	137,629	20,383	159,229	10,463	3,204	36,501	7,437	2,953
1966	56,752,667	250,363	20,667	13,136,210	194,840	26,969	218,382	14,380	4,229	53,166	10,689	4,223
1968	55,277,521	245,422	22,635	18,067,170	273,931	40,762	301,794	19,983	6,205	82,223	16,969	7,036
1970	50,611,101	230,611	20,294[c]	23,240,062	363,603	51,269[c]	350,978	23,107	6,646[c]	77,690	14,372	5,700[c]
1971	48,598,527	221,769	17,030[c]	25,482,168	408,033	54,331[c]	404,692	26,695	7,314[c]	91,020	17,123	6,733[c]
1972	48,139,166	218,131	15,469[c]	28,835,251	474,360	61,389[c]	483,677	31,983	8,528[c]	114,636	21,501	8,190[c]
1973	47,619,350	212,338	15,505[c]	32,340,931	551,350	73,170[c]	596,663	39,382	10,367[c]	135,643	24,077	9,040[c]
1974	47,353,290	210,788	15,965[c]	35,119,936	619,018	84,184[c]	700,528	46,275	12,232[c]	166,436	29,502	11,225[c]
1975	44,854,767	199,922	11,926[c]	36,407,204	663,711	87,002[c]	781,406	51,551	13,362[c]	185,955	32,601	12,236[c]
1976	43,828,707	197,134	10,997[c]	39,666,745	754,441	99,070[c]	948,034	62,416	16,257[c]	226,903	39,905	15,478[c]
1977	42,605,454	192,279	9,117[c]	42,609,849	841,847	112,170[c]	1,140,784	74,932	19,392[c]	278,553	49,434	19,119[c]
1978	41,821,473	191,392	9,504[c]	46,124,857	952,059	130,578[c]	1,471,406	96,283	24,380[c]	353,815	62,713	23,770[c]

[a] Income shown is adjusted gross income for 1944-1978 and net income for 1916-1943. Includes data for fiduciary returns for 1916-1939. Nontaxable returns are included throughout.

[b] Prior to 1944, the major influence on the number of returns, etc., in this income class is the level of personal exemptions and filing requirements. The history of personal exemptions is shown in Table 101.

[c] Includes additional tax for tax preferences.

Source: Treasury Department.

109. Relationship of Federal Individual Income Tax to Alternative Measures of Income

Calendar Years 1945-1978

(Dollar Figures in Billions)

Calendar year	Personal income	Adjusted gross income[a]	Individual income tax base		Income tax after credits		
			Amount	As percent of personal income	Amount	As percent of	
						Adjusted gross income	Tax base
1945	$170.0	$117.6	$52.3	30.8	$17.1	14.5	32.7
1946	177.6	118.1	65.2	36.7	16.1	13.6	24.7
1947	190.1	135.3	75.4	39.7	18.1	13.4	24.0
1948	209.0	142.1	74.7	35.7	15.4	10.8	20.6
1949	206.4	138.6	71.6	34.7	14.5	10.5	20.3
1950	227.2	158.5	84.3	37.1	18.4	11.6	21.8
1951	254.9	183.2	97.1	38.1	24.2	13.2	24.9
1952	271.8	196.6	107.4	39.5	27.8	14.1	25.9
1953	287.7	210.5	115.5	40.1	29.4	14.0	25.5
1954	289.6	209.7	115.2	39.8	26.7	12.7	23.2
1955	310.3	229.6	127.9	41.2	29.6	12.9	23.1
1956	332.6	249.6	141.4	42.5	32.7	13.1	23.1
1957	351.0	262.2	149.2	42.5	34.4	13.1	23.1
1958	361.1	262.2	149.2	41.3	34.3	13.1	23.0
1959	384.4	287.8	166.4	43.3	38.6	13.4	23.2
1960	402.3	297.2	171.5	42.6	39.5	13.3	23.0
1961	417.8	311.3	181.6	43.5	42.2	13.6	23.2
1962	443.6	330.6	195.0	44.0	44.9	13.6	23.0
1963	466.2	350.4	208.6	44.7	48.2	13.8	23.1
1964	499.2	376.0	229.3	45.9	47.2	12.6	20.6
1965	540.7	409.3	254.3	47.0	49.5	12.1	19.5
1966	588.2	450.2	285.5	48.5	56.1	12.5	19.6
1967	630.0	487.4	314.3	49.9	62.9	12.9	20.0
1968	690.6	538.3	352.0	51.0	76.6	14.2	21.8
1969	754.7	588.2	388.2	51.4	86.6	14.7	22.3
1970	811.1	610.3	400.9	49.4	83.8	13.7	20.9
1971	868.4	651.3	413.4	47.6	85.2	13.1	20.6
1972	951.4	717.4	444.6	46.7	93.4	13.0	21.0
1973	1,065.2	799.7	510.6	47.9	107.9	13.5	21.1
1974	1,168.6	880.4	572.4	49.0	123.5	14.0	21.6
1975	1,265.0	898.3	590.4	46.7	124.4	13.8	21.1
1976	1,391.2	1,004.4	669.4	48.1	140.8	14.0	21.0
1977	1,538.0	1,097.7	905.9	58.9	158.5	14.4	17.5
1978	1,721.8	1,241.2	1,027.3	59.7	186.7	15.0	18.2

[a] Individual returns with tax liability.

Source: Treasury Department, Department of Commerce, and Tax Foundation computations.

110. Federal Individual Income Tax Generated at Each Tax Rate

Income Year 1977

Tax rate[a]	Taxable income bracket[b] (thousands)	Number of returns with any tax at rate[c] (thousands)	Tax base taxed at rate (millions)	Tax generated at rate (millions)	Percent of total returns[c]	Percent of total tax base	Percent of total tax	Cumulative percent		
								Total tax base from lowest bracket	Total tax from lowest bracket	Total tax from highest bracket
Zero	$0 - $1.6	81,675	$205,168	–	100.00	21.95	0.00	21.95	0.00	100.00
14	1.6 - 2.1	68,647	54,886	$7,684	84.05	5.87	4.47	27.83	4.47	100.00
15	2.1 - 2.6	60,692	48,236	7,235	74.31	5.16	4.21	32.99	8.68	95.53
16	2.6 - 3.1	61,593	49,748	7,960	75.41	5.32	4.63	38.31	13.31	91.32
17	3.1 - 3.6	54,451	43,535	7,401	66.67	4.66	4.31	42.97	17.61	86.69
19	3.6 - 5.6	57,817	161,999	30,717	70.79	17.33	17.87	60.30	35.48	82.39
22	5.6 - 7.6	41,558	115,981	25,302	50.88	12.41	14.72	72.71	50.20	64.52
25	7.6 - 9.6	36,642	90,787	22,503	44.86	9.71	13.09	82.43	63.28	49.80
28	9.6 - 11.6	17,449	46,625	12,976	21.36	4.99	7.55	87.41	70.83	36.72
32	11.6 - 13.6	12,550	31,523	9,914	15.37	3.37	5.77	90.79	76.60	29.17
36	13.6 - 15.6	6,854	18,261	6,531	8.39	1.95	3.80	92.74	80.40	23.40
39	15.6 - 17.6	3,607	10,862	4,225	4.42	1.16	2.46	93.90	82.85	19.60
42	17.6 - 19.6	2,610	8,616	3,590	3.20	.92	2.09	94.82	84.94	17.15
45	19.6 - 21.6	1,817	6,655	2,995	2.22	.71	1.74	95.54	86.68	15.06
48	21.6 - 23.6	1,193	4,173	2,003	1.46	.45	1.17	95.98	87.85	13.32
50	23.6 - 27.6	1,721	19,362	9,681	2.11	2.07	5.63	98.06	93.48	12.15
53	27.6 - 33.6	466	3,406	1,804	.57	.36	1.05	98.42	94.53	6.52
55	33.6 - 39.6	355	2,486	1,367	.43	.27	.80	98.69	95.32	5.47
58	39.6 - 45.6	188	1,490	864	.23	.16	.50	98.84	95.83	4.68
60	45.6 - 51.6	184	1,348	809	.23	.14	.47	98.99	96.30	4.17
62	51.6 - 61.6	147	1,593	987	.18	.17	.57	99.16	96.87	3.70
64	61.6 - 71.6	97	1,126	720	.12	.12	.42	99.28	97.29	3.13
66	71.6 - 81.6	68	821	542	.08	.09	.32	99.37	97.61	2.71
68	81.6 - 91.6	50	645	438	.06	.07	.25	99.44	97.86	2.39
69	91.6 -101.6	39	506	349	.05	.05	.20	99.49	98.06	2.14
70	101.6 - and over	39	4,755	3,328	.05	.51	1.94	100.00	100.00	1.94
0-70	All brackets	81,675	934,594	171,914	100.00	100.00	100.00	–	–	–

[a] Data for heads of households at intervening rates are combined with data in brackets for next higher rate.

[b] For married persons filing separately; multiply by two for joint returns. Brackets for tax rates shown are higher for unmarried individuals and heads of households.

[c] Most returns have a tax base taxed at more than one rate. For example, a married couple's taxable income (adjusted gross income minus exemptions and deductions in excess of $3,200) of $6,200 is taxed as follows: first $3,200 is taxed at zero rate (= $0), next $1,000 at 14% (= $140), next $1,000 at 15% (= $150), and next $1,000 at 16% (= $160); the total tax is $450.

Source: Treasury Department, Internal Revenue Service. Percentage computations by Tax Foundation.

114. Federal Corporation Income Tax Rates and Credits

Income Years 1913-1980

Revenue Act	Income year	Specific credit	Normal tax and surtax rates[a] (percent)	Other income taxes: Type	Other income taxes: Credit	Other income taxes: Rate[a] (percent)
1913[b]	1913-1915	–	1	None		
1916	1916	–	2	None		
1916 1917	1917	–	6[c]	Excess profits	$3,000 plus 7-9% of invested capital $3,000 where no or nominal invested capital	20-60 8
1918	1918	$2,000	12	Excess profits War-profits	$3,000 plus 8% of invested capital $3,000 plus (1) average prewar net income plus or minus 10% of the increase or decrease in invested capital or plus (2) 10% of invested capital	30-65[d] 100[d]
	1919, 1920	$2,000	10	Excess profits	$3,000 plus 8% of invested capital	20-40[e]
1921	1921	$2,000[f]	10	Excess profits	Same as 1919, 1920	Same as 1919, 1920
	1922, 1923	$2,000[f]	12.5	None		
1924	1924	$2,000[f]	12.5	None		
1926	1925	$2,000[f]	13	None		
	1926, 1927	$2,000[f]	13.5	None		
1928	1928	$3,000[f]	12	None		
	1929	$3,000[f]	11[g]	None		
	1930, 1931	$3,000[f]	12	None		
1932	1932, 1933	–	13.75	None		
NIRA	1933	–	–	Declared value excess profits	12-1/2% of adjusted declared value of capital stock	5
1934	1934, 1935	–	13.75	Declared value excess profits	Same as 1933 (NIRA)	5
1935 1936	1936, 1937	–	Normal: 8-15 Surtax: 7-27	Declared value excess profits	10% of adjusted declared value of capital stock	6-12
1938	1938, 1939	–	12.5-19[a]	Declared value excess profits	Same as Act of 1935-1936	6-12
1940	1940	–	14.85-24[a]	Declared value excess profits	Same as Act of 1935-1936	6.6-13.2[h]
1941	1941	–	Normal: 15-24[a] Surtax: 6-7	Excess profits Declared value excess profits	$5,000[i] Same as Act of 1935-1936	25-50 6.6-13.2[h]
1942	1942, 1943	–	Normal: 15-24[a] Surtax: 10-16	Excess profits Declared value excess profits	$5,000[j] Same as Act of 1935-1936	35-60 6.6-13.2[h]
1943	1944, 1945	–	Normal: 15-24[a] Surtax: 10-16	Excess profits Declared value excess profits Excess profits	$5,000[k] Same as Act of 1935-1936 $10,000[k]	90 6.6-13.2[h] 95[l]
1945	1946-1949	–	Normal: 15-24[a] Surtax: 6-14	None		
1950	1950	– $25,000	Normal: 23 Surtax: 19[n]	Excess profits[m]	$25,000[o]	30[p]
1951	1951	– $25,000	Normal: 28.75 Surtax: 22	Excess profits		30[q]
	1952, 1953	– $25,000	Normal: 30[r] Surtax: 22	Excess profits	(s)	30[r]
Internal Revenue Code 1954	1954-1963	– $25,000	Normal: 30 Surtax: 22	None	(t)	

116. Federal Excise Tax Collections by Type of Tax

Selected Fiscal Years 1949-1980

(Thousands)

Type of tax	1949	1959	1969	1980
Total	$7,578,846	$10,759,549	$15,542,787	$24,619,021
Alcohol taxes[a]	2,210,607	3,002,096	4,555,560	5,704,768
Distilled spirits	1,453,275	2,137,149	3,390,819	3,945,377
Wines	66,529	92,442	157,394	211,538
Beers	690,803	772,505	1,007,348	1,547,853
Tobacco taxes	1,321,875	1,806,816	2,137,585	2,446,416
Cigars	45,590	51,101	54,220	39,500
Cigarettes	1,233,577	1,738,050	2,082,106	2,402,857
Other[b]	42,708	17,666	1,259	4,059
Manufacturers' excise taxes	1,771,533	3,958,789	6,501,146	6,487,421
Gasoline	503,647	1,700,253	3,186,239	4,218,147
Lubricating oils	81,760	73,685	97,476	108,402
Passenger automobiles, bodies, etc.[c]	332,812	1,039,272	1,863,956	306
Trucks, buses, trailers, etc.[c]	136,797	215,279	589,304	853,538
Parts and accessories for automobiles, trucks, etc.[d]	120,138	166,234	81,387	234,852
Tires, tubes, and tread rubber	150,899	278,911	631,527	682,624
Fishing rods, creels, reels, etc	–	5,589	11,904	33,640
Firearms, shells, and cartridges	10,379	13,909	33,082	74,539
Pistols and revolvers	810	2,028	6,183	22,120
Black lung, total	–	–	–	251,288
Other[e]	434,290	463,626	88	7,965
Retailers' excise taxes	449,211	408,256	224,693	560,144
Noncommercial aviation gasoline	–	–	–	10,805
Noncommercial aviation fuel other than gasoline	–	–	–	56,626
Diesel and special motor fuels	–	52,528	224,657	512,718
Other[f]	449,211	355,728	36	-5
Stamp taxes[g]	72,828	133,817	1,455	–
Miscellaneous excise taxes	1,752,792	383,425	1,922,890	6,359,198
Toll telephone, telegraph, radio and cable facilities, telephone service, etc	535,911	690,435	1,316,378	1,117,834
Transportation of persons by air	251,389	227,044	223,687	1,565,971
Transportation of property by air	337,030	143,250	–	84,971
Use of international air travel facilities	–	–	–	97,895
Coin-operated gaming devices	21,088	16,894	12,345	840
Sugar[h]	76,174	86,378	108,191	–
Narcotics and marihuana[a,i]	815	969	1,936	–
Firearms, transfer, and occupational taxes	11	29	119	1,093
Wagering[a]	–	6,787	4,682	12,051
Use tax on highway motor vehicles weighing over 26,000 pounds	–	32,532	124,273	263,272
Use tax on civil aircraft	–	–	–	17,563
Interest equalization	–	–	111,685	–
Foreign insurance	–	–	18,482	74,630
Exempt organizations	–	–	–	68,233
Employee pension plans	–	–	–	2,844
Windfall profits tax	–	–	–	3,051,719
Other[j]	530,374	179,105	1,111	282
Unclassified excise taxes	–	66,351	199,458	3,061,075

[a] Including occupational taxes.

[b] Includes taxes on cigarette papers and tubes and miscellaneous tobacco collections.

[c] Taxes on passenger automobiles and light trucks repealed effective December 11, 1971. Figures reflect refunds.

[d] Repealed, except tax on truck parts, effective January 1, 1966.

[e] Includes collections on manufacturers' excise taxes repealed prior to 1969, mainly under Excise Tax Reduction Act of 1965. See footnotes Table 117. Also includes excise taxes on bows and arrows; and fuel economy taxes on automobiles.

[f] Repealed effective June 22, 1965. Includes taxes on jewelry, furs, toilet preparations, luggage, handbags, etc.

[g] Tax on issues and transfers of stocks and bonds repealed, effective January 1, 1966. Tax on silver bullion sales or transfers repealed, effective June 3, 1963. Tax on playing cards repealed, effective June 22, 1965.

[h] Terminated effective June 30, 1975.

[i] Repealed effective May 1, 1971.

[j] Includes taxes on items repealed by Public Laws 87-456, 88-36, 89-44, 91-513, 93-490, and 94-455.

Source: Treasury Department.

117. Federal Excise Tax Rates on Selected Items

Selected Dates 1939-1981

Item taxed	December 31			April 1, 1981
	1939	1951	1964	
Liquor taxes				
Distilled spirits (per proof or wine gallon)	$2.25	$10.50	$10.50	$10.50
Still wines (per wine gallon 14% alcohol or less)[a]	5¢	17¢	17¢	17¢
Champagne and sparkling wines (per wine gallon)	40¢	$2.72	$3.40	$3.40
Fermented malt liquors (per 31 gallon barrel)	$5.00	$9.00	$9.00	$9.00
Tobacco taxes				
Cigars, large (per thousand)[b]	$2.00 to $13.50	$2.50 to $20.00	$2.50 to $20.00	8-1/2% of wholesale price to $20.00
Cigarettes (per thousand weighing not more than 3 lbs.)[c]	$3.00	$4.00	$4.00	$4.00
Tobacco (per pound)	18¢	10¢	10¢	([d])
Stamp taxes, documentary, etc.[e,f]				
Manufacturers' excise taxes[g]				
Lubricating oil (per gallon)	4¢	6¢	6¢	6¢[h]
Gasoline (per gallon)	1¢	2¢	4¢	4¢[h]
Tires used on highways and other tires (per pound, respectively)	2-1/4¢, 2-1/4¢	5¢, 5¢	10¢, 5¢	10¢[i], 5¢
Inner tubes (per pound)	4¢	9¢	10¢	10¢[j]
Tread rubber (per pound)	—	—	5¢	5¢[k]
Trucks and buses (sale price)	2%	8%	10%	10%[l]
Automobiles (sale price)	3%	10%	10%	([m])
Truck parts and accessories	2%	8%	8%	8%[l]
"Gas Guzzler"	—	—	—	$200-$650[n]
Coal	—	4¢	—	50¢, 25¢[o]
Sporting goods (sale price)	—	15%	10%	([p])
Firearms, shells, and cartridges (sale price)	10%	11%	11%	11%
Pistols and revolvers (sale price)	10%	11%	10%	10%
Bows and arrows	—	—	—	11%
Fishing equipment	—	10%	10%	10%
Airway user taxes				
Annual registration	—	—	—	([q])
Poundage fees (aircraft over 2500 lbs.)				
Propeller-driven (per pound)	—	—	—	([r])
Turbine-powered (per pound)	—	—	—	([s])
Highway motor vehicle use tax (for each 1,000 lbs. of gross weight over 26,000 lbs.)	—	—	$3.00	$3.00
Miscellaneous excise taxes[t]				
Local and toll telephone service and teletypewriter service (amount charged, respectively)	10¢	15%, 25%	10%, 10%	1%, 1%

(Continued)

117. Federal Excise Tax Rates on Selected Items—Continued

Selected Dates 1939-1981

Item taxed	December 31			April 1, 1981
	1939	1951	1964	
Miscellaneous excise taxes (Continued)				
Air transportation[u]				
Persons (domestic flights, amount paid)	–	15%	5%	5%[v]
Wagers (amount wagered; except pari-mutuel)	–	10%	10%	2%
"Windfall profit"	–	–	–	30%, 60%, 70%[w]
Deep seabed hard mineral (imputed value of resource removed)	–	–	–	3.75%
Petroleum (barrel)	–	–	–	79¢
Chemicals (per ton)	–	–	–	Various, $.22-4.87
Retailers' excise taxes[x]				
Diesel fuel (per gallon)	–	2¢	4¢	4¢[h]
Gasoline used in noncommercial aviation (per gallon)	–	–	–	4¢[h]
Jet fuel used in noncommercial aviation (per gallon)	–	–	–	7¢
Gasoline substitute fuels	–	–	–	4¢[h]
Inland waterways users fuel	–	–	–	4¢[y]

[a] On beverages of 14 to 21% alcohol content: 10¢ in 1939, 67¢ from 1951-1976; 21 to 24% alcohol content: 20¢ in 1939, $2.25 from 1951-1976; over 24% alcohol: $2.25 in 1939, $10.50 from 1951-1976.

[b] Rates graduated with wholesale prices of cigars. Small cigars (not more than 3 lbs. per thousand) have been taxed at 75¢ per thousand throughout the period.

[c] Cigarettes weighing more than 3 lbs. per thousand are currently taxed at $8.40 per thousand.

[d] Repealed effective January 1, 1966. Prior to repeal, rate was 10¢ per pound.

[e] Taxes on issuance and transfer of stocks and bonds expired January 1, 1968.

[f] Taxes on playing cards repealed effective June 22, 1965.

[g] Taxes on ordinary matches; musical instruments; records; phonographs; electric, gas, and oil appliances; photographic film in rolls; radios, televisions, and air conditioners; fountain pens, mechanical pencils, and mechanical lighters repealed effective June 22, 1965. Taxes on electric light bulbs and tubes and automobile parts and accessories repealed effective January 1, 1966.

[h] For lubricating oil, credit if not used in highway vehicles. For gasoline, credit if used for farming or for nonhighway uses other than noncommercial aviation. Tax scheduled to drop to 1-1/2¢ on October 1, 1984, for gasoline and diesel fuel.

[i] Scheduled to drop to 5¢ on October 1, 1984.

[j] Scheduled to drop to 9¢ on October 1, 1984.

[k] No tax on or after October 1, 1984.

[l] To be reduced to 5% on October 1, 1984.

[m] The Revenue Act of 1971 repealed the tax effective after August 15, 1971.

[n] The Energy Act of 1978 imposed a tax on automobiles under 6,000 lbs. whose fuel economy fails to meet certain standards. For the 1981 model year, automobiles with mileage rating (per gallon) of greater than 16 but less than 17, tax is $200; under 13, $650. Tax became effective in 1980 model year.

[o] 50¢ per ton on underground mined coal and 25¢ per surface mined coal.

[p] Taxes on most sporting goods repealed effective June 22, 1965.

[q] Expired September 30, 1980. Previously, rate was $6.25 for July 1, 1980 to September 30, 1980; and $25.00 prior to July 1, 1980

[r] Expired September 30, 1980. Previously, rate was 1/2¢ for July 1, 1980 to September 30, 1980; and, 2¢ prior to July 1, 1980.

[s] Expired September 30, 1980. Previously, rate was 7/8¢ for July 1, 1980 to September 30, 1980; and 3.5¢ prior to July 1, 1980.

[t] Taxes on telegraph service and telegraph and wire equipment repealed effective January 1, 1966. Taxes on bowling alleys and pool tables repealed July 1, 1965. Taxes on lease of safe deposit boxes, general admissions, cabarets, and club dues and initiation fees repealed July 1, 1965; December 31, 1965; and January 1, 1966, respectively.

[u] Taxes on international travel and airfreight expired October 1, 1980. Previously, tax on international flights was $3.00 and tax on airfreight bills was 5%.

[v] Prior to October 1, 1980, rate was 8%.

[w] Tier three, tier two, and tier one crude oil, respectively. Effective February 29, 1980.

[x] Taxes on jewelry, furs, toilet preparations, and luggage repealed effective June 22, 1965.

[y] Scheduled to increase to 6¢ per gallon, October 1, 1981 to September 30, 1983; 8¢ per gallon, October 1, 1983 to September 30, 1985; and 10¢ per gallon (maximum) after October 1, 1985.

Source: Commerce Clearing House and Treasury Department.

118. Federal Estate and Gift Tax Rates

September 9, 1916 to April 1, 1981[a]

(Dollar Amounts in Thousands)

A. FEDERAL ESTATE TAX

Revenue Act or Internal Revenue Code[d]	Effective date	Specific exemption	Minimum		Maximum		Credit for state death taxes (percent of Federal tax)[c]
			Rate (percent)	On taxable estate under[b]	Rate (percent)	On taxable estate above[b]	
1916............	9/9/16	$50	1	$50	10	$5,000	–
1917............	3/3/17	50	1.5	50	15	5,000	–
	10/4/17	50	2	50	25	10,000	–
1918, 1921...	2/24/19	50	1	50	25	10,000	–
1924............	6/2/24	50	1	50	25	10,000	25
1926............	2/26/26	100	1	50	20	10,000	80
1932............	6/6/32	50	1	10	45	10,000	80% of basic tax[c]
1934............	5/11/34	50	1	10	60	10,000	
1935............	8/31/35[d]	40	2	10	70	50,000	
1941............	9/21/41	40	3	5	77	10,000	
1942............	10/22/42[e]	60	3	5	77	10,000	
1954............	8/17/54	60	3	5	77	10,000	([f])
1976............	12/31/76	([g])	([h])	([h])	70	5,000	([f])

B. FEDERAL GIFT TAX

Revenue Act or Internal Revenue Code[d]	Effective date	Specific exemption[i]	Annual exclusion per donee[j]	Minimum		Maximum	
				Rate (percent)	On taxable gifts under[b]	Rate (percent)	On taxable gifts above[b]
1924............	6/2/24	$50	$.5	1	$5	25	10,000
1932............	6/7/32	50	5	.75	10	33.5	10,000
1934............	1/1/35	50	5	.75	10	45	10,000
1935............	1/1/36[d]	40	4[k]	1.5	10	52.5	50,000
1941............	1/1/42	40	4	2.25	5	57.75	10,000
1942............	1/1/43[e]	30	3	2.25	5	57.75	10,000
1954............	8/17/54	30	3	2.25	5	57.75	10,000
1976............	12/31/76	([g])	3	([h])	([h])	70	5,000

[a] The April 1, 1981 date is solely for a cut-off date for the table. Only those acts which made a significant change in the statutory rate structure are listed. (See also footnote *e* below.)

[b] After deduction of the specific exemption, and, in the case of the gift tax, of the annual exclusion for donees.

[c] For the period June 6, 1932 - August 16, 1954, the credit for state taxes was 80% of the "basic tax," which was the Federal tax under the Revenue Act of 1926.

[d] A defense tax of 10% of the gift and net estate was added by the 1940 Act (effective June 26, 1940) and integrated with the ordinary rates by the Revenue Act of 1941.

[e] The Revenue Act of 1948 provided a marital deduction by which property passing to a spouse may be tax-exempt up to one-half of the "adjusted gross estate" or of amount of gift to a third person (effective January 1, 1948 for estate tax and April 3, 1948 for gift tax). The Tax Reform Act of 1976 established a limit of $250,000 or one-half of the "adjusted gross estate," whichever is greater, for persons dying after December 31, 1976.

[f] The credit is limited to a percentage of the taxable estate through a graduated set of rates, starting at 0.8% of the taxable estate from $40,000 to $90,000 and rising to 16% of taxable estate in excess of $10,400,000. This was merely a change in the method of calculating the credit for state taxes; it did not affect the amount of tax.

[g] The Tax Reform Act of 1976 established a unified credit against estate and gift taxes in lieu of specific exemptions. The amount of the credit was phased in over a period of five years; $30,000 in 1977, $34,000 in 1978, $38,000 in 1979, $42,500 in 1980, $47,000 in 1981. Amounts allowed as exemptions made on gifts prior to September 9, 1976 do not reduce the unified credit. For gifts made after September 8, 1976 but before January 1, 1977, the unified credit was reduced to the extent of 20% of the amounts allowed as exemptions.

[h] Although the nominal minimum rate is 18% of combined gifts and estates under $10,000, the effect of the credit is a minimum rate of 30% of taxable estates and gifts over $120,666 in 1977, rising to a minimum rate of 32% of taxable estates and gifts over $175,625 in 1981.

[i] Under the Revenue Act of 1924, the specific exemption was allowed for each calendar year. Under later acts, the specific exemption was allowed but once and taken all in one year or over a period of years, at the option of the donor.

[j] Not applicable to gifts of future interest for 1932 and later years, nor to gifts in trust 1939-1942.

[k] The reduction in the annual exclusion from $5,000 to $4,000 was effective January 1, 1939.

Source: Treasury Department.

119. Federal Estate and Gift Tax Burden[a]

Calendar Year 1981

Net estate plus cumulative gifts[b]	Amount of tax		Effective rate (tax as percent of net estate)	
	Single person	Married person	Single person	Married person
$50,000	–	–	–	–
100,000	–	–	–	–
150,000	–	–	–	–
200,000	$6,600	–	3.3	–
250,000	21,400	–	8.6	–
300,000	37,200	–	12.4	–
400,000	68,000	–	17.0	–
500,000	98,800	$21,400	19.8	4.3
750,000	180,900	60,300	24.1	8.0
1,000,000	265,600	98,800	26.6	9.9
2,000,000	634,200	265,600	31.7	13.3
5,000,000	2,112,200	840,000	42.2	16.8
7,500,000	3,548,600	1,426,900	47.3	19.0
10,000,000	4,936,200	2,112,200	49.4	21.1

[a] Amounts and effective rates shown are after allowance for the maximum credit for state death taxes and the unifie Federal credit. The former credit is computed in accordance with current Federal law, which no longer provides for personal exemptions in arriving at taxable estate. For many states, therefore, Federal credit may exceed actual stat taxes paid. Full use of marital deduction is assumed for married person.

[b] Gross estate less any allowable deductions, and, in the case of married persons, before marital deduction.

Source: Computed by Tax Foundation from Treasury Department data.

120. Old-Age, Survivors, Disability, and Hospital Insurance Tax Rates and Maximum Tax[a]

As of April 1, 1981

Year	Maximum taxable base	Tax rate (percent)			Maximum tax (dollars)		
		Combined employer-employee	Employer or employee alone	Self-employed	Combined employer-employee	Employer or employee alone	Se empl
1937-1949	$3,000	2.0	1.0	(b)	$60	$30	
1950	3,000	3.0	1.5	(b)	90	45	
1951-1953	3,600	3.0	1.5	2.25	108	54	$
1954	3,600	4.0	2.0	3.0	144	72	1
1955-1956	4,200	4.0	2.0	3.0	168	84	1
1957-1958	4,200	4.5	2.25	3.375	189	95	1
1959	4,800	5.0	2.5	3.75	240	120	1
1960-1961	4,800	6.0	3.0	4.5	288	144	2
1962	4,800	6.25	3.125	4.7	300	150	2
1963-1965	4,800	7.25	3.625	5.4	348	174	2
1966	6,600	8.4	4.2	6.15	554	277	4
1967	6,600	8.8	4.4	6.4	580	290	4
1968	7,800	8.8	4.4	6.4	686	343	4
1969-1970	7,800	9.6	4.8	6.9	748	374	5
1971	7,800	10.4	5.2	7.5	811	406	5
1972	9,000	10.4	5.2	7.5	936	468	6
1973	10,800	11.7	5.85	8.0	1,264	632	8
1974	13,200	11.7	5.85	7.9	1,544	772	1,0
1975	14,100	11.7	5.85	7.9	1,650	825	1,1
1976	15,300	11.7	5.85	7.9	1,790	895	1,2
1977	16,500	11.7	5.85	7.9	1,930	965	1,3
1978	17,700	12.1	6.05	8.1	2,142	1,071	1,4
1979	22,900	12.3	6.13	8.1	2,817	1,404	1,8
1980	25,900	12.3	6.13	8.1	3,186	1,588	2,0
1981	29,700	13.3	6.65	9.3	3,950	1,975	2,7
1982	31,800	13.4	6.70	9.35	4,262	2,131	2,9
1983	33,900	13.4	6.70	9.35	4,542	2,271	3,1
1984	36,000	13.4	6.70	9.35	4,824	2,412	3,3
1985	38,100	14.1	7.05	9.90	5,372	2,686	3,7
1986	40,200	14.3	7.15	10.0	5,748	2,874	4,0
1987	42,600	14.3	7.15	10.0	6,092	3,046	4,2
1988-1989	(c)	14.3	7.15	10.0	(c)	(c)	
1990 & later	(c)	15.3	7.65	10.75	(c)	(c)	

[a] Disability insurance not included until 1956; hospital insurance not until 1966.

[b] Not covered until January 1, 1951

[c] After 1987, the base would be increased annually in line with wage levels whenever there has bee cost-of-living benefit adjustment in the preceding year. Maximum tax will vary accordingly.

Source: Department of Health and Human Services, Social Security Administration

121. Old-Age, Survivors, Disability, and Hospital Insurance: Selected Monthly Benefits

A. OASDI benefits, as of June 1981

Beneficiary family of worker who attained age 62, became disabled, or died before 1979	Average monthly earnings after 1950[a]					
	$76 or less	$300	$650	$846	$1,175	$1,425
Worker retiring at 65 in 1981:						
Worker alone	$170.30	$388.70	$665.70	$752.90	$876.80	$956.6
With spouse retiring at 65	255.50	583.10	998.60	1,129.40	1,315.20	1,434.9
With spouse retiring at 62	234.20	534.50	915.40	1,035.30	1,205.60	1,315.4
With spouse and 1 child	255.50	637.30	1,164.90	1,317.50	1,534.00	1,674.2
Widow or widower claiming benefits at:						
Age 65 or over[b]	170.30	388.70	665.70	752.90	876.80	956.6
Age 60	121.80	278.00	476.00	538.40	627.00	684.0
Disabled widow or widower claiming benefits at age 50	85.20	194.40	332.90	376.50	438.40	478.3
1 sole surviving child	170.30	291.60	499.30	564.70	657.60	717.5
Widow or widower aged 65 and 1 child	255.50	637.30	1,164.90	1,317.50	1,534.00	1,674.1
Widowed mother or father and 1 child	255.40	583.20	998.60	1,129.40	1,315.20	1,435.0
Widowed mother or father and 2 children	255.60	637.20	1,164.90	1,317.60	1,533.90	1,674.3
Maximum family benefits	255.40	637.20	1,164.80	1,317.40	1,533.90	1,674.1

B. Hospital and medical benefits,[c] as of June 1981

Beneficiary cost sharing	Period	Deductible	Coinsurance payment
Hospitalization[d]			
All covered services	Each benefit period	First $204	None
All covered services	61st-90th days	None	$51 daily
All covered services	Next 60 days[e]	None	$102 daily
Post-hospital extended care[f,g]			
All covered services	First 20 days	None	None
All covered services	Next 80 days	None	$25.50 daily
Post-hospital home health care			
All covered services	365 days[h]	None	None
Supplementary medical insurance[i]			
80% of reasonable charges for covered services, including outpatient hospital services	Calendar year	$60	20%

[a] In computing average yearly earnings after 1950, 5-8 years of low earnings can be excluded. The maximum earnings creditable for social security are $3,600 for 1951-1954; $4,200 for 1955-1958; $4,800 for 1959-1965; $6,600 for 1966-1967; $7,800 for 1968-1971; $9,000 in 1972; $10,800 in 1973; $13,200 in 1974; $14,100 in 1975; $15,300 in 1976, $16,500 in 1977; $17,700 in 1978; $22,900 in 1979; $25,900 in 1980; $29,700 in 1981. For a worker retiring in 1981, the maximum average monthly earnings are $846. The benefits in the last two columns are available only to survivors of workers who died before 1979 at a young age.

[b] Limited to amount spouse would have been receiving if still living but not less than 82-1/2 percent of worker's benefit payable at 6

[c] Available to most individuals age 65 and over and certain disabled workers of any age. Does not cover special cases of limited applicability.

[d] For each "benefit period," defined as beginning on the first day beneficiary receives covered services as patient in hospital or skille nursing facility, and ending after beneficiary has not been in any hospital or skilled nursing facility for 60 consecutive days.

[e] Limited to one time only.

[f] In covered skilled nursing home or part of hospital qualifying as skilled nursing facility, after hospital stay of at least 3 days, provide patient was admitted within a short period (generally 14 days) after discharge from a covered hospital.

[g] Services must be furnished under approved plan. Covers services of visiting nurses, physical therapists, and other health workers except doctors. Available only after discharge from hospital or skilled nursing facility after stay of 3 days or more, providing physician arranges for such services within 14 days after discharge.

[h] No restrictions.

[i] Available only if beneficiary pays monthly premium ($11.00 beginning in July 1981). Includes physicians' and surgeons' services, matter where received in U.S.; unlimited home health visits annually, with no requirement of prior hospitalization; and other medical and health services.

Source: Department of Health and Human Services, Social Security Administration.

	1964	—	Normal: 22	None	(u)	
		$25,000	Surtax: 28			
1964	1965, 1966	—	Normal: 22	None	(u)	
		$25,000	Surtax: 26			
1968	1968	—	Normal: 22	Surcharge on normal tax and surtax		10[v]
		$25,000	Surtax: 26			
1969	1970	—	Normal: 22	Surcharge on normal tax and surtax	(u)	2.5[w]
		$25,000	Surtax: 26			
1971	1971-1974	—	Normal: 22	None	(u)	
		$25,000	Surtax: 26			
1975	1975	—	Normal: 20	None	(u)	
		$25,000	Normal: 22			
		$50,000	Surtax: 26			
1976	1976	—	Normal: 20	None	(u)	
		$25,000	Normal: 22			
		$50,000	Surtax: 26			
1977	1977, 1978	—	Normal: 20	None	(u)	
		$25,000	Normal: 22			
		$50,000	Surtax: 26			
1978	1979, 1980	—	Normal: 17	None	(u)	
		$25,000	Normal: 20			
		$50,000	Normal: 30			
		$75,000	Normal: 40			
		$100,000	Normal: 46			

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[a] The bases to which the various rates apply vary with the deductions provisions of the several revenue acts; likewise, the brackets to which the rates apply differ with the several revenue acts. In the years 1938-1949, the top marginal rate in some net income brackets exceeded the top rate of the normal tax plus the top surtax rate shown in the table.

[b] Tariff Act of October 3, 1913. Tax effective on income for last 10 months of year.

[c] Plus tax of 1% on dividends out of earnings, March 1, 1913 through December 31, 1915.

[d] Provided that the sum of the excess profits tax and the war-profits tax shall not be more than 30% of the net income in excess of $3,000 and not in excess of $20,000, plus 80% of the net income in excess of $20,000.

[e] Provided that the tax shall not be more than 20% of the net income in excess of $3,000.

[f] Not allowed to corporation with net income in excess of $25,000 (however, if net income is slightly in excess of $25,000, the tax shall not exceed the sum of the amount of net income in excess of $25,000 and the tax which would be payable if the credit were allowed).

[g] Joint Resolution of Congress No. 133, approved by the President on December 16, 1929.

[h] Included defense tax.

[i] Plus (1) 95% of average net income (1936-1939), plus 8% of net capital addition or less 6% of net capital deduction, or plus (2) 8% of inverted capital.

[j] Same as footnote i item (1) or 7-8% of invested capital.

[k] Same as footnote i item (1) or 5-8% of invested capital.

[l] Sum of the excess profits tax, normal tax, and surtax was limited to 80% of the surtax net income, computed without the credit for income subject to excess profits tax.

[m] Tax effective July 1, 1950.

[n] The Excess Profits Tax Act of 1950 raised the surtax rate to 22% for taxable years beginning on or after July 1, 1950.

[o] Plus 85% of average net income (3 highest years in 1946-1949), plus 12% of the amount of the base period (1946-1949) capital addition, and plus or minus 12% of the net capital addition or reduction; or 8-12% of invested capital.

[p] Sum of excess profits tax, normal tax, and surtax was limited to 62% of excess profits net income (before deduction of excess profits credit).

[q] Maximum rate of excess profits tax was 17.25% of excess profits net income before deducting the excess profits credit.

[r] Applicable to taxable year beginning after March 31, 1951.

[s] Same as in footnote o except that rate is reduced from 85% to 83%.

[t] Maximum rate of excess profits tax was 18% of excess profits net income before deducting the excess profits credit. This was approximately equivalent to a 70% ceiling on income and excess profits taxes together.

[u] The Revenue Act of 1962 allowed a tax credit of 7% (3% for certain public utilities) of investment in depreciable machinery and equipment made in the United States after December 31, 1961; the credit could be offset in full against tax liability up to $25,000, and against 25% of tax liability in excess of $25,000. The credit was suspended for the period of October 10, 1966 to December 31, 1967, but was restored as of March 9, 1967. The Tax Reform Act of 1969 eliminated the credit retroactive to April 18, 1969. The Revenue Act of 1971 restored the 7% investment credit (4% for certain utilities) effective on orders placed after April 1, 1971. Tax Reduction Act of 1975 increased investment tax credit to 10% and Tax Reform Act of 1976 extended 10% credit to 1980. Under Tax Reduction Act of 1977. Scheduled to revert to 7% in 1981. Made permanent under Revenue Act of 1978.

[v] Retroactive to January 1, 1968.

[w] Tax Reform Act of 1969 extended surcharge on tax liabilities of corporations at a 5% annual rate for the period January 1, 1970 to June 30, 1970.

Source: Treasury Department.

115. Income on Federal Corporation Income Tax Returns by Income Class[a]

Selected Income Years 1939-1975[b]

Income subject to tax (thousands of dollars)	1939		1949		1959		1969		1975[c]	
	Number of returns	Net income (millions)	Number of returns	Net income (millions)	Number of returns	Net income (millions)	Number of returns	Net income (millions)	Number of returns	Net income (millions)
Total	199,479	$8,827	384,772	$30,577	670,581	$51,651	778,290	$83,878	869,943	$151,694
Under 5	131,275	170	185,907	309	314,233	470	296,318	821	311,011	795
5 under 25	43,758	512	123,432	1,543	232,847	2,899	297,287	4,389	304,686	4,168
25 under 100	15,705	775	50,014	2,424	90,891	4,036	136,234	6,785	185,718	9,308
100 under 250	4,649	718	14,324	2,218	18,141	2,771	28,621	4,784	38,518	6,446
250 under 500	1,885	662	5,173	1,812	6,576	2,293	9,702	3,685	14,420	5,488
500 under 1,000	1,046	729	2,766	1,933	3,528	2,459	4,901	3,788	7,352	5,439
1,000 under 5,000	943	1,997	2,441	5,054	3,247	6,835	3,914	8,907	6,221	13,511
5,000 under 10,000	125	888	354	2,483	512	3,558	577	4,467	839	6,472
10,000 and over	93	2,376	361	12,800	606	26,332	734	46,252	1,178	100,067

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[a] Returns with net income.

[b] For most large corporations, the accounting period coincides with the calendar year. Returns for each year also include those corporations with fiscal years ending within six months before or after the end of the calendar year.

[c] Data for 1975 exclude returns and income of corporations filing tax forms 1120S and 1120-DISC. There were 364,844 such corporations in 1975.

Source: Treasury Department.

122. Allocation of the Federal Tax Burden by State

Fiscal Year 1980

State	Total Federal tax burden[a]		
	Percentage distribution	Amount (millions)	Per capita[b]
Total	100.00	$500,950	$2,212
Alabama	1.30	6,512	1,674
Alaska	.29	1,453	3,628
Arizona	.99	4,959	1,825
Arkansas	.69	3,457	1,512
California	11.61	58,160	2,457
Colorado	1.27	6,362	2,202
Connecticut	1.75	8,767	2,821
Delaware	.30	1,503	2,525
Florida	3.83	19,186	1,970
Georgia	1.89	9,468	1,733
Hawaii	.44	2,204	2,284
Idaho	.33	1,653	1,751
Illinois	6.16	30,858	2,703
Indiana	2.45	12,273	2,235
Iowa	1.32	6,613	2,270
Kansas	1.07	5,360	2,268
Kentucky	1.28	6,412	1,751
Louisiana	1.54	7,715	1,835
Maine	.37	1,853	1,648
Maryland	2.13	10,670	2,531
Massachusetts	2.62	13,125	2,288
Michigan	4.67	23,394	2,527
Minnesota	1.86	9,318	2,285
Mississippi	.69	3,457	1,371
Missouri	2.06	10,320	2,099
Montana	.32	1,603	2,038
Nebraska	.68	3,406	2,170
Nevada	.39	1,954	2,445
New Hampshire	.39	1,954	2,122
New Jersey	3.94	19,737	2,680
New Mexico	.44	2,204	1,696
New York	8.40	42,080	2,397
North Carolina	2.01	10,069	1,714
North Dakota	.26	1,302	1,996
Ohio	5.04	25,248	2,338
Oklahoma	1.17	5,861	1,937
Oregon	1.19	5,961	2,264
Pennsylvania	5.27	26,400	2,225
Rhode Island	.40	2,004	2,116
South Carolina	1.00	5,010	1,606
South Dakota	.24	1,202	1,742
Tennessee	1.62	8,115	1,768
Texas	6.12	30,658	2,155
Utah	.48	2,405	1,646
Vermont	.17	852	1,665
Virginia	2.31	11,572	2,164
Washington	1.95	9,769	2,365
West Virginia	.69	3,457	1,773
Wisconsin	1.99	9,969	2,119
Wyoming	.23	1,152	2,447
District of Columbia	.39	1,954	3,064

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[a] The burden by state is estimated on the basis of a special formula designed for this purpose, since data on Federal tax collections by state do not accurately reflect the distribution of the burden.

[b] Based on actual Census count of resident population as of April 1, 1980.

Source: Office of Management and Budget and Tax Foundation.

123. Allocation of the Federal Tax Burden by Selected Metropolitan Areas

Fiscal Year 1977

SMSA and state(s)	Federal tax burden		
	Total (millions)	Per capita[a]	
		Amount	Rank[b]
Albany-Schenectady-Troy, New York	$1,255	$1,578	113
Anaheim-Santa Ana-Garden Grove, California	3,259	1,821	35
Atlanta, Georgia	3,052	1,673	71
Baltimore, Maryland	3,570	1,664	76
Birmingham, Alabama	1,231	1,531	133
Boston, Massachusetts-New Hampshire	6,765	1,735	56
Bridgeport, Connecticut	1,991	2,472	2
Buffalo, New York	2,081	1,581	111
Chicago, Illinois	14,296	2,038	11
Cincinnati, Ohio-Kentucky-Indiana	2,284	1,660	78
Cleveland, Ohio	3,792	1,943	15
Columbus, Ohio	1,638	1,512	142
Dallas-Fort Worth, Texas	4,735	1,778	46
Dayton, Ohio	1,364	1,636	89
Denver-Boulder, Colorado	2,634	1,807	40
Detroit, Michigan	8,363	1,912	17
Fort Lauderdale-Hollywood, Florida	1,574	1,829	33
Hartford-New Britain-Bristol, Connecticut	1,940	1,842	29
Houston, Texas	4,740	1,904	19
Indianapolis, Indiana	1,942	1,700	65
Kansas City, Missouri-Kansas	2,348	1,817	38
Los Angeles-Long Beach, California	13,703	1,951	14
Louisville, Kentucky-Indiana	1,435	1,623	92
Memphis, Tennessee-Arkansas-Mississippi	1,276	1,444	161
Miami, Florida	2,619	1,818	37
Milwaukee, Wisconsin	2,616	1,835	32
Minneapolis-St. Paul, Minnesota-Wisconsin	3,799	1,865	23
Nassau-Suffolk, New York	5,668	2,110	7
New Orleans, Louisiana	1,738	1,538	129
New York, New York-New Jersey	18,969	2,015	12
Newark, New Jersey	4,234	2,146	5
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	1,060	1,330	218
Philadelphia, Pennsylvania-New Jersey	8,364	1,744	53
Phoenix, Arizona	1,954	1,568	115
Pittsburgh, Pennsylvania	3,976	1,730	57
Portland, Oregon-Washington	2,026	1,812	39
Providence-Warwick-Pawtucket, Rhode Island	1,390	1,630	90
Riverside-San Bernardino-Ontario, California	1,819	1,408	183
Rochester, New York	1,783	1,836	31
Sacramento, California	1,475	1,597	101
St. Louis, Missouri-Illinois	4,105	1,724	59
Salt Lake City-Ogden, Utah	1,161	1,421	175
San Antonio, Texas	1,353	1,327	222
San Diego, California	2,634	1,581	111
San Francisco-Oakland, California	7,171	2,256	3
San Jose, California	2,375	1,960	13
Seattle-Everett, Washington	2,911	2,043	10
Tampa-St. Petersburg, Florida	1,983	1,440	165
Toledo, Ohio-Michigan	1,278	1,646	82
Washington, D.C.-Maryland-Virginia	6,812	2,245	4

[a] Based on population as of July 1, 1977.

[b] Rank among 266 SMSAs (Standard Metropolitan Statistical Areas), which account for approximately 80% of personal income and 73% of population in the United States.

Source: Treasury Department, Internal Revenue Service; Department of Commerce, Bureau of Economic Analysis; Office of Management and Budget; and Tax Foundation.

124. Federal Grants-in-Aid to State and Local Governments an
Estimated Federal Tax Burden for Grants by State

Fiscal Year 1980

State	Millions		Tax burden per dollar of aid	
	Grants[a]	Estimated tax burden for grants[b]	Amount	State rank
Total	$88,636.7	$88,636.7	$1.00	–
Alabama	1,556.2	1,134.6	.73	40
Alaska	441.9	230.5	.52	48
Arizona	823.0	930.7	1.13	13
Arkansas	934.7	629.3	.67	42
California	8,723.0	10,450.3	1.20	9
Colorado	965.3	1,161.1	1.20	8
Connecticut	1,156.8	1,560.0	1.35	2
Delaware	275.3	257.0	.93	26
Florida	2,851.1	3,501.2	1.23	5
Georgia	2,370.3	1,701.8	.72	41
Hawaii	463.2	390.0	.84	31
daho	369.6	292.5	.79	35
llinois	4,476.1	5,300.5	1.18	10
ndiana	1,608.1	2,153.9	1.34	3
owa	994.4	1,125.7	1.13	12
Kansas	816.7	983.9	1.20	7
Kentucky	1,462.3	1,143.4	.78	36
Louisiana	1,563.3	1,418.2	.91	28
Maine	522.5	328.0	.63	45
Maryland	1,886.2	1,843.6	.98	24
Massachusetts	2,886.5	2,313.4	.80	33
Michigan	3,926.1	4,041.8	1.03	20
Minnesota	1,664.8	1,595.5	.96	25
Mississippi	1,177.8	629.3	.53	47
Missouri	1,698.2	1,852.5	1.09	18
Montana	459.7	274.8	.60	46
Nebraska	545.8	602.7	1.10	15
Nevada	322.0	354.5	1.10	17
New Hampshire	345.4	354.5	1.03	21
New Jersey	2,832.9	3,439.1	1.21	6
New Mexico	563.6	416.6	.74	39
New York	9,569.4	7,277.1	.76	38
North Carolina	1,927.5	1,772.7	.92	27
North Dakota	342.6	230.5	.67	43
Ohio	3,433.3	4,352.1	1.27	4
Oklahoma	1,057.9	1,108.0	1.05	19
Oregon	1,015.1	1,037.1	1.02	22
Pennsylvania	4,514.5	4,609.1	1.02	23
Rhode Island	477.4	363.4	.76	37
South Carolina	1,065.4	877.5	.82	32
South Dakota	439.5	212.7	.48	49
Tennessee	1,623.7	1,453.6	.90	29
Texas	3,961.2	5,539.8	1.40	1
Utah	547.5	434.3	.79	34
Vermont	355.4	159.5	.45	50
Virginia	1,807.9	2,056.4	1.14	11
Washington	1,632.3	1,799.3	1.10	16
West Virginia	949.5	602.7	.63	44
Wisconsin	2,023.4	1,799.3	.89	30
Wyoming	190.8	212.7	1.11	14
District of Columbia	1,019.6	328.0	.32	51

Excludes shared revenues and payments in lieu of taxes; includes general revenue sharing and trust fund aids.
The total tax burden for grants is assumed to equal grant payments.
ource: Tax Foundation computations based on data from the Treasury Department and Office of Management and Budget.

125. Course of the Federal Debt

As of Selected Dates 1917-1980

(Millions, except Per Capita)

Item	World War I			World War II		Post World War II	
	Prewar debt Mar. 31, 1917	Highest war debt Aug. 31, 1919	Post World War I low debt Dec. 31, 1930	Debt preceding defense program June 30, 1940	Highest war debt Feb. 28, 1946	Lowest postwar debt Apr. 30, 1949	Debt Sept. 30, 1980
Total debt	$1,282	$26,597	$16,026	$48,497	$279,764	$251,553	$907,701
Direct (gross)	1,282	26,597	16,026	42,968	279,214	251,530	907,207
Guaranteed[a,b]	–	–	–	5,529	551	23	494
Interest-bearing debt, total	1,023	26,349	15,774	47,874	278,451	249,528	906,896
Direct	1,023	26,349	15,774	42,376	277,912	249,509	906,402
Guaranteed[a]	–	–	–	5,498	539	19	494
Per capita total debt[c]	12	250	130	367	1,990	1,690	3,976
General fund balance	74	1,118	307	1,891	25,961	3,995	20,990
Computed annual interest rate on direct debt (percent)	2.40	4.20	3.75	2.58	1.97	2.24	9.03
Federal interest payments for the fiscal year	25	1,020	612	1,041	4,722	5,339	74,860

[a] Excludes obligations owned by the Treasury.

[b] Includes outstanding matured principal of guaranteed debt of U.S. Government agencies, cash for payment of which is held by Treasury in the general fund balance.

[c] Based on population including armed forces overseas.

Source: Treasury Department.

126. Composition of the Federal Debt by Type of Obligation

End of Selected Fiscal Years 1939-1980

(Dollar Figures in Millions)

Type of obligation	1939	1949	1959	1969	1979	1980
otal public debt and debt of U.S. Government agencies	$45,890	$252,798	$284,817	$354,317	$827,088	$908,195
otal public debt	40,440	252,770	284,706	353,720	826,519	907,701
Interest-bearing debt	39,886	250,762	281,883	351,729	819,007	906,402
Public issues, total	36,116	217,986	237,077	284,940	642,647	716,554
Marketable, total	33,965	155,147	178,027	226,107	506,693	594,506
Treasury bills	1,308	11,536	32,017	68,356	161,378	199,832
Treasury notes and bonds	32,461	114,021	112,117	157,751	345,315	394,675
Other[a]	197	29,589	33,893	–	–	–
Nonmarketable, total	2,151	62,839	59,050	58,833	135,954	122,048
Foreign series[b]	–	–	–	4,070	28,115	25,158
Treasury bonds[c]	–	5,814	8,365	2,459	2,245	–
U.S. savings bonds	1,868	56,260	50,503	51,711	80,440	72,727
Other	283	765	183	592	25,155	24,164
Special issues, total	3,770	32,776	44,756	66,790	176,360	189,848
OASDHI trust funds	–	9,003	18,760	26,918	41,651	42,548
Unemployment trust fund	1,267	7,340	5,636	9,957	12,048	11,862
Highway trust fund	–	–	429	1,513	12,469	10,860
Railroad retirement account	67	1,720	3,417	3,434	2,794	2,503
Other[d]	2,436	14,713	16,514	24,968	107,398	122,075
Matured debt, no interest payments	142	245	476	461	6,668	393
Debt bearing no interest	411	1,764	2,396	1,530	844	906
ebt of U.S. Government agencies	5,451	27	111	597	569	494
ebt not subject to statutory limitation (deduct)	5,519	770	418	636	609	608
articipation certificates subject to limitation (add)	–	–	–	3,250	1,135	1,135
otal debt subject to limitation	40,371	252,028	284,399	356,932	827,614	908,723

Principally certificates of indebtedness.
ncludes foreign currency series. Consists of Treasury notes, certificates of indebtedness, and bonds.
Other than foreign series. Includes Treasury certificates of indebtedness.
Principally Federal employees' retirement funds and national service life insurance funds.
urce: Treasury Department.

127. Estimated Ownership of Federal Securities

End of Selected Fiscal Years 1939-1980[a]

(Billions at Par)

Year	Total securities outstanding[b]	Held by banks			U.S. government investment accounts	Held by nonbank investors							
		Total	Commercial banks[c]	Federal reserve banks		Total	Individuals[d]	Insurance companies	Mutual savings banks	Corporations[e]	State and local governments	Foreign and international	Miscellaneous investors[f]
1939[g]	$42.4	$15.2	$12.7	$2.5	$6.5	$20.7	$9.4	$5.7	$2.7	$2.0	$.4	$.2	$.3
1946[g]	262.3	97.8	74.5	23.3	30.9	133.6	64.1	24.9	11.8	15.3	6.3	1.9	9.3
1950	259.4	83.9	65.6	18.3	37.8	137.7	67.4	19.1	11.6	18.4	8.7	2.2	9.6
1951	257.1	81.4	58.4	23.0	41.0	134.7	65.4	17.1	10.2	20.1	9.4	2.9	9.6
1952	260.7	84.0	61.1	22.9	44.3	132.4	64.8	15.7	9.6	18.8	10.4	3.4	9.7
1953	267.4	83.2	58.5	24.7	47.6	136.6	66.1	16.0	9.5	18.6	12.0	4.4	10.0
1954	272.8	88.6	63.6	25.0	49.3	134.9	64.8	15.4	9.1	16.5	13.9	4.6	10.6
1955	275.5	87.1	63.5	23.6	50.5	137.9	65.2	15.0	8.7	18.6	14.7	5.2	10.5
1956	274.1	81.1	57.3	23.8	53.5	139.5	66.6	13.6	8.3	17.3	16.1	6.2	11.4
1957	272.2	79.2	56.2	23.0	55.6	137.4	66.3	12.7	7.9	16.1	16.8	6.5	11.1
1958	278.4	90.6	65.2	25.4	55.9	131.9	64.4	12.2	7.4	14.1	16.3	5.9	11.6
1959	284.9	87.5	61.5	26.0	54.6	142.8	66.3	12.6	7.3	19.8	16.9	8.1	11.8
1960	286.3	81.8	55.3	26.5	55.3	149.2	69.7	12.0	6.6	19.5	18.8	10.1	12.5
1961	288.9	89.8	62.5	27.3	56.1	143.0	64.6	11.5	6.3	18.5	19.3	10.1	12.7
1962	297.6	94.8	65.1	29.7	56.5	146.3	65.5	11.4	6.2	18.2	20.1	11.3	13.6
1963	305.5	96.3	64.3	32.0	58.4	150.8	65.9	11.1	6.0	18.7	21.4	12.6	15.1
1964	310.7	95.0	60.2	34.8	61.1	154.6	68.5	11.1	5.8	18.9	22.5	12.0	15.8
1965	316.1	97.3	58.2	39.1	63.4	155.4	70.7	10.7	5.6	15.3	24.1	12.2	16.8
1966	318.7	97.0	54.8	42.2	66.7	155.0	72.8	10.0	5.0	14.2	24.5	11.6	16.9
1967	326.9	102.2	55.5	46.7	75.8	148.9	70.4	9.0	4.2	11.0	23.6	11.4	19.3
1968	345.1	111.9	59.7	52.2	76.0	157.2	74.2	8.5	4.0	12.0	25.1	10.7	22.7
1969	352.9	109.4	55.3	54.1	84.8	158.7	77.3	8.1	3.5	11.1	26.4	10.3	22.0
1970	370.2	110.3	52.6	57.7	95.2	164.7	81.8	7.2	3.2	8.5	29.0	14.0	21.0
1971	397.5	126.5	61.0	65.5	102.9	168.1	75.4	7.0	3.3	7.4	25.9	31.9	17.2
1972	426.6	132.3	60.9	71.4	111.5	182.8	73.2	6.7	3.5	9.3	26.9	49.2	14.0
1973	457.0	133.5	58.5	75.0	123.4	200.1	75.9	6.3	3.3	9.8	28.8	59.4	16.6
1974	474.4	133.7	53.2	80.5	138.2	202.5	80.7	5.9	2.6	10.8	28.3	56.9	17.3
1975	533.1	153.7	69.0	84.7	145.3	234.1	87.1	7.1	3.5	13.2	31.7	66.0	25.5
1976	620.4	186.9	92.5	94.4	149.6	283.9	96.4	10.6	5.4	24.3	39.3	69.8	38.1
1977	698.8	204.5	99.8	104.7	155.5	338.8	103.9	14.3	6.2	23.3	53.0	95.5	42.6
1978	780.4	211.1	96.3	114.8	168.0	392.0	109.4	15.1	5.2	21.3	69.0	121.0	51.1
1979	833.8	205.6	90.1	115.5	187.7	433.3	115.5	14.6	4.8	24.0	67.1	125.2	82.1
1980	914.3	221.6	100.9	120.7	197.7	488.3	123.0	14.4	5.3	25.5	73.4	126.0	120.7

[a] The Export-Import Bank was moved within the *Budget* effective October 1, 1976. Adjustments are made to include totals for the period it was outside the *Budget*. Also, adjustments are now made to reflect certain Export-Import Bank borrowing transactions now classified as agency debt.

[b] Securities issued or guaranteed by the United States Government, excluding guaranteed securities held by the Treasury.

[c] Consists of commercial banks, trust companies, and stock savings banks in the United States and in territories and island possessions; excludes securities held in trust departments.

[d] Includes partnerships and personal trust accounts.

[e] Exclusive of banks and insurance companies.

[f] Includes savings and loan associations, nonprofit institutions, corporate pension trust funds, and dealers and brokers. Also included are certain government deposit accounts and government sponsored agencies.

[g] As of end of calendar year.

Source: Treasury Department and Federal Reserve System.

128. Indebtedness of Foreign Countries to the United States Government by Region and Country[a]

End of Selected Fiscal Years 1954-1979

(Millions)

Region and country	1954	1965	1975	1979
Total	$11,816	$18,315	$34,549	$48,033
Western Europe	9,127	6,687	6,680	7,107
France	1,911	607	336	154
Germany, F.R.	1,196	225	126	49
Italy	300	130	245	193
Netherlands	322	66	158	145
Norway	106	29	249	191
Portugal	46	105	101	899
Spain	61	411	788	1,207
United Kingdom[b]	4,648	3,987	3,520	3,115
Yugoslavia	55	629	578	687
Other	482	497	578	467
Eastern Europe	310	293	1,241	2,326
Poland	70	86	134	984
Union of Soviet Socialist Republics	222	195	1,015	1,121
Other	18	12	92	222
East Asia and Pacific	493	1,677	5,162	8,600
Australia and New Zealand	20[c]	3	373	246
China, Republic of (Taiwan)	156	334	730	1,065
Indonesia	127	177	1,250	2,096
Japan[d]	90	804	594	700
Korea, Republic of	21	58	1,248	2,879
Phillipines	79	96	336	692
Other	—	205	632	921
Western Hemisphere	$927	$3,135	$7,440	$8,325
Brazil	437	1,014	2,134	2,343
Canada	11	—	254	250
Chile	79	517	1,098	866
Colombia	33	269	894	872
Mexico	115	245	524	758
Other	252	1,090	2,535	3,236
Near East	353	1,988	5,239	11,044
Egypt	6	521	506	2,130
Greece	81	174	325	886
Iran	24	243	1,006	437
Israel	123	391	1,698	5,111
Turkey	95	623	1,527	1,969
Other	24	36	176	511
South Asia	397	3,872	6,481	7,138
Bangladesh	—	—	241	782
India	361	2,858	3,650	3,366
Pakistan	15	955	2,368	2,621
Other	21	59	223	368
Africa	142	529	2,252	3,458
Algeria	—	—	218	538
Morocco	10	243	481	610
Zaire	—	([e])	275	534
Other	132	286	1,278	1,775
Worldwide	67	134	55	34
United Nations	62[f]	107	54	33
Unspecified	5	27	1	([e])

[a] Excludes indebtedness arising out of World War I. Includes the debt of private agencies as well as governments to the U.S. Government and its agencies.

[b] Includes Cayman Islands.

[c] Oceania, including Australia.

[d] Includes Ryukyu Islands.

[e] Less than $50,000.

[f] International organizations, including United Nations.

Source: U.S. Department of the Treasury.

129. Federal Civilian Employment by Branch and Type of Agency

Selected Dates 1918-1980

Branch and agency	End of World War I Nov. 11, 1918	As of Dec. 31, 1932	Prewar emergency peak June 30, 1939	World War II peak June 30, 1945	Postwar low April 30, 1950	As of Sept. 30, 1980
Total	927,780	576,741	964,342	3,761,635	1,972,700	2,875,866
Legislative Branch[a]	7,980	11,159	15,802	26,959	22,896	39,710
Judicial Branch	2,040	1,777	2,292	2,706	3,772	15,178
Executive Branch[a]	917,760	563,805	946,248	3,731,970	1,946,032[b]	2,820,978
Departments (except military establishment)	n.a.	467,768	579,589	684,719	837,606[b]	1,450,592
Post Office (Postal Service)	n.a.	n.a.	n.a.	378,849	510,727	660,014
Agriculture	n.a.	n.a.	n.a.	84,573	77,559	129,139
Treasury	n.a.	n.a.	n.a.	96,493	90,573	124,663
Health and Human Services	n.a.	n.a.	n.a.	n.a.	n.a.	155,662
Interior	n.a.	n.a.	n.a.	44,354	58,206	77,357
Other	n.a.	n.a.	n.a.	80,450	100,541[b]	301,787
Independent agencies	n.a.	([c])	171,373	250,214	353,720	412,240[d]
Emergency agencies	n.a.	—	—	169,027	—	—
Postwar agencies	n.a.	—	—	—	9,687	—
Military establishment	n.a.	96,037	195,286	2,628,010	745,019	960,116

[a] Employment in the Legislative and Executive Branches applies to June 30 in all years except 1980.

[b] Excludes 147,264 temporary employees engaged in taking the Seventeenth Decennial Census.

[c] Unallocable, included in departments (except military establishment).

[d] Excluding the U.S. Postal Service, which became an independent agency effective July 1, 1971.

Source: Office of Personnel Management.

130. Federal Civilian Employment in the Executive Branch

Selected Fiscal Years 1881-1901, Fiscal Years 1908-1980[a]

Year	Employees	Year	Employees
1881	94,679	1943	3,273,887
1891	150,844	1944	3,304,379
1901	231,056	1945	3,786,645
1908	348,479	1946	2,665,520
1909	364,078	1947	2,082,258
1910	380,428	1948	2,043,981
1911	387,673	1949	2,075,148
1912	391,918	1950	1,934,040
1913	388,217	1951	2,455,901
1914	393,555	1952	2,574,132
1915	387,294	1953	2,532,160
1916	391,133	1954	2,381,659
1917	429,727	1955	2,371,462
1918	844,480	1956	2,372,266
1919	784,180	1957	2,390,561
1920	645,408	1958	2,355,292
1921	550,020	1959	2,355,054
1922	532,210	1960	2,370,826
1923	525,746	1961	2,407,025
1924	532,048	1962	2,484,655
1925	541,792	1963	2,497,699
1926	537,251	1964	2,469,645
1927	535,599	1965	2,496,064
1928	549,238	1966	2,726,144
1929	567,721	1967	2,967,964
1930	588,951	1968	3,019,976
1931	596,745	1969	3,040,129
1932	592,560	1970	2,884,307
1933	590,984	1971	2,822,884
1934	685,108	1972	2,769,848
1935	765,712	1973	2,722,131
1936	850,395	1974	2,847,140
1937	878,214	1975	2,848,014
1938	864,534	1976	2,832,471
1939	935,797	1977	2,840,149
1940	1,022,853	1978	2,874,547
1941	1,416,444	1979	2,895,007
1942	2,272,082	1980	3,065,672

[a] Data for 1881-1976 as of end of fiscal year, June 30, except 1919 (as of November 11), and 1921 (as of July 31). Data for 1977 through 1980 as of June 30.

Source: Office of Personnel Management.

131. Federal Civilian Employment by Agency and State

December 31, 1979

State	Total[a]	Department of Defense	Postal Service[b]	Veterans Administration	Health, Education and Welfare	Agriculture
Total	2,850,180	966,853	665,946	233,504	160,874	129,807
Alabama	60,227	24,780	7,499	4,514	3,451	1,899
Alaska	15,562	4,510	1,359	57	1,455	973
Arizona	35,416	9,790	6,228	3,001	3,096	2,375
Arkansas	18,546	4,351	5,094	3,553	973	2,784
California	292,929	127,121	72,819	23,567	11,816	11,733
Colorado	48,991	13,298	9,112	2,715	1,613	3,154
Connecticut	19,882	4,552	9,537	2,506	498	281
Delaware	4,826	1,842	1,493	724	112	259
Florida	80,167	28,342	23,469	9,023	2,251	2,094
Georgia	76,786	34,244	13,177	5,018	5,303	3,957
Hawaii	24,964	19,391	2,089	213	185	423
Idaho	10,813	1,151	2,081	596	205	3,791
Illinois	101,994	20,632	41,709	11,904	6,854	2,756
Indiana	40,931	12,920	14,255	3,869	987	1,280
Iowa	19,012	1,475	9,234	3,051	492	3,075
Kansas	22,858	6,070	7,474	3,117	400	1,941
Kentucky	34,011	12,575	7,732	3,342	824	1,588
Louisiana	32,185	8,170	8,880	3,775	2,270	3,780
Maine	9,033	2,186	3,558	1,233	260	612
Maryland	130,826	38,713	11,542	3,026	45,193	4,451
Massachusetts	56,447	12,081	21,202	7,755	2,928	647
Michigan	54,039	11,900	23,503	6,070	2,017	1,671
Minnesota	29,974	3,048	13,370	4,815	860	2,740
Mississippi	27,795	10,678	4,705	2,837	688	3,262
Missouri	64,914	19,516	17,187	5,944	4,960	3,973
Montana	12,417	1,301	2,270	668	827	4,013
Nebraska	15,382	3,611	5,254	2,151	345	2,008
Nevada	9,443	2,428	2,005	706	280	413
New Hampshire	14,650	9,528	2,564	743	144	408
New Jersey	68,714	25,998	27,299	4,612	1,720	865
New Mexico	26,783	9,131	2,713	1,544	2,366	2,080
New York	157,844	20,137	73,109	20,985	10,423	2,045
North Carolina	41,577	13,398	12,148	4,825	2,051	2,754
North Dakota	8,315	1,794	2,262	599	334	1,276
Ohio	89,087	32,402	30,476	8,878	2,878	1,394
Oklahoma	45,463	23,141	7,763	2,393	1,863	1,860
Oregon	27,839	3,302	6,500	2,595	647	7,544
Pennsylvania	126,370	50,366	36,685	11,406	6,953	2,474
Rhode Island	9,004	4,017	2,678	1,113	207	71
South Carolina	31,348	18,627	5,649	2,836	699	1,392
South Dakota	9,796	1,287	2,257	1,797	814	1,231
Tennessee	69,872	7,813	12,044	6,169	1,227	1,947
Texas	148,295	57,803	34,105	14,045	4,543	7,268
Utah	34,545	21,255	3,132	1,452	220	2,003
Vermont	4,327	551	1,713	802	97	340
Virginia	144,191	97,077	13,798	5,208	2,339	2,289
Washington	60,942	25,484	10,879	4,136	2,602	3,960
West Virginia	15,805	1,681	4,690	2,753	699	937
Wisconsin	26,424	2,861	12,054	5,022	967	2,245
Wyoming	6,537	869	1,186	863	107	946
District of Columbia	207,528	16,380	10,402	6,570	14,982	8,971
Outside U.S.	124,554	81,275	2,003	2,408	849	1,574

[a] Includes agencies not shown separately, except Central Intelligence Agency and National Security Agency.
[b] Excludes temporary Christmas assistants in the Postal Service in all areas.
Source: Office of Personnel Management.

32. Full-Time Federal Civilian Employment (General Schedule), Aggregate Pay, and Average Salary, By Grade[a]

June 30, 1968, and March 31, 1980

	June 30, 1968			March 31, 1980		
Grade	Employees[b]	Aggregate pay (millions)	Average salary[c]	Employees[b]	Aggregate pay (millions)	Average salary[c]
otal	1,301,503	$11,263.1	$8,654	1,402,220	$27,917.5	$19,910
	3,514	13.6	3,878	2,392	17.5	7,313
	47,280	200.7	4,244	23,752	197.3	8,308
	156,091	759.4	4,865	89,866	859.5	9,564
	190,894	1,071.9	5,615	171,343	1912.1	11,159
	158,729	1,006.7	6,342	190,004	2,422.8	12,752
	63,373	449.3	7,089	87,904	1,268.3	14,428
	112,822	856.9	7,596	131,737	2,073.5	15,740
	20,462	172.9	8,451	27,368	490.0	17,902
	139,516	1,263.1	9,054	138,706	2,652.3	19,122
0	15,916	160.0	10,053	28,434	604.8	21,270
	138,285	1,497.9	10,832	153,733	3,588.2	23,340
2	111,796	1,422.0	12,720	159,284	4,456.2	27,976
3	81,234	1,214.1	14,945	110,884	3,726.5	33,607
4	37,548	660.8	17,600	58,084	2,302.6	39,642
5	19,450	401.8	20,656	27,579	1,288.6	46,725
6	3,294	77.7	23,590	830	41.3	49,819
7	920	23.9	25,996	233	11.7	50,113
8	379	10.3	27,055	87	4.4	50,113

The General Schedule Federal career system covers most positions in the Executive Branch, the District of Columbia government, and certain agencies in the Legislative and Judicial Branches; personnel of the Central Intelligence Agency and National Security Agency are excluded.

Salaries for certain employees of the Veterans Administration, the Foreign Service, U.S. Postal Service, blue collar workers, and others are covered under smaller special pay systems.

Arithmetic mean. The rate of basic pay for employees in the General Schedule is limited by statue to the rate for evel V of the Executive Schedule (currently $50,113), which in turn is tied to Congressional salary adjustments.

urce: Office of Personnel Management.

133. Federal Personnel Compensation and Benefits

Selected Fiscal Years 1975-1981[a]

(Millions)

Item	1975	1979	1980	1981
Total personnel costs[b]	$76,847	$105,933	$118,018	$132,430
Civilian personnel costs, total[b]	47,377	68,766	77,151	84,671
Executive branch, total	35,710	53,215	59,987	66,182
Direct compensation	29,008	39,959	43,928	47,878
Personnel benefits[c]	6,702	13,256	16,059	18,304
Legislative and judiciary, total[c]	505	783	861	971
Direct compensation	464	715	786	884
Personnel benefits	41	68	75	87
Postal Service, total	11,162	14,768	16,303	17,518
Direct compensation	9,427	12,314	14,092	15,043
Personnel benefits	1,735	2,454	2,211	2,475
Military personnel costs, total	29,470	37,167	40,867	47,759
Direct compensation	21,302	24,940	26,958	31,404
Personnel benefits	1,812	1,944	1,989	2,504
Payments to military retirees	6,356	10,283	11,920	13,851

[a] Data for 1981 are estimates from the *Budget* submitted in January 1981.

[b] Includes Postal Service, which was converted to independent status by the Postal Service Reorganization Act of 1970.

[c] Includes employing agency's contributions for the costs of life and health insurance, retirement, and transfers from general revenues to amortize the effects of general pay increases on Federal retirement systems for employees (non-postal) in the executive, legislative, and judicial branches; also includes transfers for interest in unfunded liability for those branches.

Source: Office of Management and Budget.

Section IV

STATE AND LOCAL GOVERNMENTS

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134. State and Local Total Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1979

(Millions)

Year	Expenditures[a]				Revenue				Gross debt[b]		
		State				From own sources					
	Total	Total[c]	Direct[d]	Local direct	Total state and local[e]	State	Local	From Federal government	Total	State	Local
1902	$1,095	$188	$136	$959	$1,048	$183	$858	$7	$2,107	$230	$1,877
1913	2,257	388	297	1,960	2,030	360	1,658	12	4,414	379	4,035
1922	5,652	1,397	1,085	4,567	5,169	1,234	3,827	108	10,109	1,131	8,978
1927	7,810	2,047	1,451	6,359	7,838	1,994	5,728	116	14,881	1,971	12,910
1932	8,403	2,829	2,028	6,375	7,887	2,274	5,381	232	19,205	2,832	16,373
1940	11,240	5,209	3,555	7,685	11,749	5,012	5,792	945	20,283	3,590	16,693
1942	10,914	5,343	3,563	7,351	13,148	6,012	6,278	858	19,337	3,257	16,080
1944	10,499	5,161	3,319	7,180	14,333	6,714	6,665	954	17,479	2,776	14,703
1946	14,067	7,066	4,974	9,093	15,983	7,712	7,416	855	15,917	2,353	13,564
1948	21,260	11,181	7,897	13,363	21,613	10,086	9,666	1,861	18,656	3,676	14,980
1950	27,905	15,082	10,864	17,041	25,639	11,480	11,673	2,486	24,115	5,285	18,830
1952	30,863	15,834	10,790	20,073	31,013	14,330	14,117	2,566	30,100	6,874	23,226
1954	36,607	18,686	13,008	23,599	35,386	15,951	16,468	2,966	38,931	9,600	29,331
1956	43,152	21,686	15,148	28,004	41,692	18,903	19,453	3,335	48,868	12,890	35,978
1958	53,712	28,080	19,991	33,721	49,262	21,427	22,970	4,865	58,187	15,394	42,793
1960	60,999	31,596	22,152	38,847	60,277	26,094	27,209	6,974	69,955	18,543	51,412
1961	67,023	34,693	24,578	42,445	64,531	27,821	29,579	7,131	75,023	19,993	55,030
1962	70,547	36,402	25,495	45,053	69,492	30,115	31,506	7,871	81,278	22,023	59,255
1963	74,698	39,583	27,698	47,002	74,408	32,750	32,995	8,663	85,056	23,176	61,881
1964	80,579	42,583	29,616	50,964	81,455	35,703	35,749	10,002	92,222	25,041	67,181
1965	86,686	45,639	31,465	55,221	87,777	38,507	38,242	11,029	99,512	27,034	72,478
1966	94,906	51,123	34,195	60,711	97,619	43,000	41,499	13,214	107,051	29,564	77,487
1967	105,978	58,760	39,704	66,274	106,581	46,793	44,419	15,370	113,659	32,472	81,185
1968	116,234	66,254	44,304	71,930	117,581	52,525	47,875	17,181	121,158	35,666	85,492
1969	131,600	74,227	49,448	82,152	132,153	59,809	53,192	19,153	133,548	39,553	93,995
1970	148,052	85,055	56,163	91,889	150,106	68,691	59,557	21,857	143,570	42,008	101,563
1971	170,766	98,840	66,200	104,566	166,090	73,424	66,521	26,146	158,827	47,793	111,034
1972	190,496	109,255	72,496	118,001	190,798	84,362	75,097	31,342	175,158	54,453	120,705
1973	205,466	118,836	78,014	127,452	217,616	97,108	81,253	39,256	188,485	59,375	129,110
1974	226,032	132,134	86,193	139,498	237,856	107,645	88,391	41,820	206,616	65,296	141,320
1975	269,215	158,882	106,905	161,336	264,013	119,206	144,807	47,034	219,926	72,127	147,798
1976	304,228	180,926	123,069	179,980	303,287	139,104	164,183	55,589	240,532	84,825	155,707
1977	324,554	191,225	128,765	194,403	337,870	155,799	119,626	62,444	259,658	90,200	169,458
1978	346,786	203,832	136,545	208,768	371,607	171,550	130,464	69,592	280,433	102,569	177,864
1979	381,867	224,644	148,690	231,684	404,934	189,917	139,853	75,164	304,103	111,740	192,363

[a] Includes expenditures for utility, liquor stores, and insurance trust, as well as general functions; excludes payments for debt retirement.
[b] Short- and long-term debt outstanding at end of fiscal year.
[c] Expenditures for state functions and intergovernmental payments to local governments; beginning 1974 also includes state payments to Federal government, largely for the supplemental security income program for the aged, blind, and disabled, initiated in January 1974.
[d] Direct expenditures are disbursements to final recipients of government payments; i.e., all expenditures other than intergovernmental.
[e] Excludes duplicating interlevel transfers of funds.
Source: Department of Commerce, Bureau of the Census.

135. State and Local Direct General Expenditures, Revenue, and Debt, by State

Fiscal Year 1979

(Millions)

State	Expenditures			Revenue				Gross debt[a]	
	Total state and local	State	Local	Total state and local	From own sources		From Federal government	Total state and local	State
					State	Local			
Total	$326,024	$124,554	$201,470	$343,278	$150,906	$117,209	$75,164	$304,103	$111,740
Alabama	4,599	2,246	2,352	4,771	2,198	1,262	1,311	3,949	1,053
Alaska	1,858	1,053	806	2,012	1,224	438	350	3,718	1,362
Arizona	3,703	1,256	2,447	3,901	1,784	1,402	715	3,394	96
Arkansas	2,418	1,195	1,222	2,536	1,154	617	764	1,366	244
California	37,474	11,594	25,880	39,502	18,842	12,444	8,216	22,340	7,676
Colorado	4,154	1,488	2,665	4,596	1,878	1,818	900	3,000	426
Connecticut	4,391	1,975	2,417	4,716	2,102	1,679	934	5,496	3,591
Delaware	923	517	406	1,078	633	187	258	1,298	855
Florida	11,441	3,565	7,876	11,762	4,848	4,532	2,381	9,815	2,671
Georgia	6,702	2,733	3,970	7,304	2,810	2,646	1,849	5,734	1,371
Hawaii	1,724	1,374	350	1,834	1,113	263	458	2,033	1,697
Idaho	1,161	542	619	1,255	584	366	306	504	221
Illinois	16,163	6,322	9,841	17,086	7,219	6,402	3,465	13,570	5,718
Indiana	6,057	2,289	3,768	6,653	3,300	2,096	1,258	3,528	580
Iowa	4,290	1,692	2,598	4,244	1,926	1,519	799	1,892	373
Kansas	3,315	1,374	1,941	3,441	1,468	1,333	641	2,620	459
Kentucky	4,725	2,713	2,012	4,629	2,496	902	1,231	6,828	2,811
Louisiana	5,487	2,584	2,903	6,026	2,948	1,600	1,478	6,027	2,637
Maine	1,445	733	712	1,538	702	387	449	1,255	696
Maryland	6,943	3,010	3,932	7,256	3,428	2,340	1,488	7,337	3,690
Massachusetts	9,679	3,967	5,712	10,570	4,255	3,735	2,581	9,792	5,414
Michigan	15,384	5,938	9,446	16,110	7,302	5,408	3,400	10,172	2,506
Minnesota	6,703	2,468	4,235	7,328	3,709	2,191	1,427	6,323	1,874
Mississippi	3,027	1,402	1,625	3,119	1,445	774	901	2,021	843
Missouri	5,494	2,202	3,293	5,906	2,347	2,181	1,377	3,395	712
Montana	1,255	542	713	1,305	510	434	361	692	147

(Continued)

135. State and Local Direct General Expenditures, Revenue, and Debt, by State—Continued

Fiscal Year 1979

(Millions)

State	Expenditures			Revenue				Gross debt[a]	
					From own sources				
	Total state and local	State	Local	Total state and local	State	Local	From Federal government	Total state and local	State
Nebraska	2,223	837	1,386	2,405	918	1,050	438	4,289	53
Nevada	1,239	452	787	1,310	538	534	238	1,023	374
New Hampshire	1,078	513	565	1,103	393	445	266	1,127	739
New Jersey	11,543	3,789	7,754	11,754	4,674	4,934	2,147	11,210	5,382
New Mexico	1,950	978	972	2,517	1,240	371	546	1,616	514
New York	34,855	9,138	25,717	37,488	13,348	16,045	8,095	46,687	22,983
North Carolina	6,982	3,045	3,938	6,915	3,397	1,730	1,788	3,504	1,107
North Dakota	1,032	531	501	1,049	529	277	243	610	131
Ohio	13,885	4,958	8,927	13,902	5,719	5,222	2,962	9,846	3,745
Oklahoma	3,625	1,741	1,884	3,934	1,979	1,066	890	3,115	1,511
Oregon	4,383	1,795	2,588	4,515	1,905	1,519	1,090	5,652	3,809
Pennsylvania	15,901	6,371	9,530	16,834	7,766	5,604	3,464	19,845	6,448
Rhode Island	1,471	828	644	1,523	730	406	387	1,681	1,178
South Carolina	3,519	1,794	1,725	3,633	1,834	867	932	2,932	1,590
South Dakota	988	518	470	982	378	335	268	867	580
Tennessee	5,136	2,241	2,896	5,295	2,196	1,758	1,341	5,131	1,389
Texas	16,616	6,170	10,446	17,597	7,580	6,601	3,416	17,689	2,317
Utah	1,948	917	1,031	1,959	912	570	477	1,198	393
Vermont	744	450	295	791	363	206	222	650	511
Virginia	7,034	3,349	3,686	7,162	3,335	2,243	1,584	5,319	1,663
Washington	6,426	2,826	3,600	6,894	3,252	2,122	1,520	10,549	1,515
West Virginia	2,621	1,539	1,082	2,596	1,368	530	697	2,817	1,637
Wisconsin	7,627	2,642	4,986	7,927	3,865	2,457	1,604	5,189	2,234
Wyoming	892	360	531	1,074	459	373	242	785	216
District of Columbia	1,791	—	1,791	2,002	—	991	1,012	2,671	—

[a] Includes general and utility debt.

Source: Department of Commerce, Bureau of the Census.

136. State and Local Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1949-1980

(Billions)

Source and function	1949	1959	1970	1975	1979	1980
Total receipts, national income basis	$19.5	$46.4	$135.4	$237.7	$351.2	$384.0
Personal tax and nontax receipts	2.4	6.1	23.2	43.1	70.6	80.7
Corporate profits tax accruals	.6	1.2	3.5	7.1	13.0	12.2
Indirect business tax and nontax accruals	13.3	29.3	75.0	116.2	159.0	171.6
Contributions for social insurance	.9	3.1	9.2	16.8	28.1	31.5
Federal grants-in-aid	2.2	6.8	24.4	54.6	80.4	88.0
Total expenditures, national income basis	20.2	46.9	133.5	232.2	324.4	355.0
Purchase of goods and services	18.0	43.7	124.4	217.2	305.9	335.8
Transfer payments to persons	3.0	5.1	14.7	24.6	35.0	38.9
Net interest paid[b]	.1	.1	-1.8	-4.2	-8.8	-10.8
Less: Dividends received by government[c]	—	—	.2	.8	1.5	1.6
Subsidies less current surplus of government enterprises	-.8	-2.0	-3.6	-4.5	-6.3	-7.4
Surplus or deficit (-) in national income and products accounts	-.7	-.4	1.9	5.5	26.7	29.1
Social insurance funds	.6	2.0	6.9	13.1	23.9	26.9
Other	-1.3	-2.5	-5.1	-7.6	2.9	2.1

[a] See Introductory Notes for a description of the Federal sector in the national income and products accounts.

[b] Interest paid less interest received.

[c] Prior to 1968, dividends received included in net interest paid.

Source: Department of Commerce, Bureau of Economic Analysis.

137. State and Local Total Expenditures by Function

Selected Fiscal Years 1902-1979

(Millions)

Year	Total	General by function								Insurance trust[c]	Utility and liquor stores[d]
		Total general	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other general[b]		
1902	$1,095	$1,013	$255	$175	$37	$60	$90	$141	$255	—	$82
1913	2,257	2,064	577	419	52	108	165	211	532	$7	186
1922	5,652	5,218	1,705	1,294	119	258	348	313	1,181	75	359
1927	7,810	7,210	2,235	1,809	151	355	473	412	1,775	109	491
1932	8,403	7,765	2,311	1,741	444	456	528	470	1,815	120	518
1934	7,842	7,181	1,831	1,509	889	418	480	432	1,622	133	528
1936	8,501	7,644	2,177	1,425	827	467	519	500	1,729	156	701
1938	9,988	8,757	2,491	1,650	1,069	551	590	542	1,864	383	848
1940	11,240	9,229	2,638	1,573	1,156	609	600	561	2,092	687	1,324
1942	10,914	9,190	2,586	1,490	1,225	591	630	578	2,090	617	1,106
1944	10,499	8,863	2,793	1,200	1,133	656	665	599	1,817	354	1,281
1946	14,067	11,028	3,356	1,672	1,409	818	773	703	2,297	1,306	1,733
1948	21,260	17,684	5,379	3,036	2,099	1,229	1,050	880	4,011	1,197	2,379
1950	27,905	22,787	7,177	3,803	2,940	1,748	1,264	1,041	4,814	2,379	2,739
1952	30,863	26,098	8,318	4,650	2,788	2,185	1,525	1,193	5,436	1,698	3,067
1954	36,607	30,701	10,557	5,527	3,060	2,409	1,783	1,375	5,990	2,423	3,482
1956	43,152	36,711	13,220	6,953	3,139	2,772	2,067	1,560	7,000	2,376	4,065
1957	47,553	40,375	14,134	7,816	3,485	3,119	2,278	1,725	7,817	2,749	4,429
1958	53,712	44,851	15,919	8,567	3,818	3,462	2,483	1,843	8,759	4,168	4,693
1959	58,572	48,887	17,283	9,592	4,136	3,724	2,624	2,003	9,526	4,784	4,901
1960	60,999	51,876	18,719	9,428	4,404	3,794	2,852	2,113	10,565	4,031	5,088
1961	67,023	56,201	20,574	9,844	4,720	4,086	3,104	2,237	11,634	5,299	5,523
1962	70,547	60,206	22,216	10,357	5,084	4,342	3,254	2,338	12,615	4,888	5,453
1963	74,698	63,977	23,729	11,150	5,420	4,638	3,392	2,439	13,209	4,987	5,736
1964	80,579	69,302	26,286	11,664	5,766	4,910	3,588	2,567	14,521	5,094	6,184
1965	86,686	74,678	28,563	12,221	6,315	5,361	3,855	2,773	15,458	4,950	7,058
1966	94,906	82,843	33,287	12,770	6,757	5,910	4,152	2,974	16,993	4,782	7,282
1967	105,978	93,350	37,919	13,932	8,218	6,640	4,548	3,313	18,780	5,278	7,350
1968	116,234	102,411	41,158	14,481	9,857	7,546	5,033	3,647	20,688	5,653	8,170
1969	131,600	116,728	47,238	15,417	12,110	8,520	5,694	4,105	23,644	6,053	8,820
1970	148,052	131,332	52,718	16,427	14,679	9,669	6,518	4,682	26,639	7,263	9,447
1971	170,766	150,674	59,413	18,095	18,226	11,205	7,531	5,298	31,037	9,793	10,300
1972	190,496	168,549	65,814	19,021	21,117	13,023	8,584	5,920	35,070	10,548	11,398
1973	205,466	181,357	69,714	18,615	23,582	13,844	9,584	6,652	39,366	11,074	13,035
1974	226,032	198,959	75,833	19,946	25,085	15,945	10,326	7,536	44,289	12,667	14,406
1975	269,215	230,721	87,858	22,528	28,155	18,846	12,048	8,640	52,646	21,209	17,285
1976	304,228	256,731	97,216	23,907	32,604	20,686	13,429	9,671	59,218	27,954	19,542
1977	324,554	274,215	102,780	23,058	35,905	23,039	14,857	10,747	63,829	26,149	23,051
1978	346,786	296,983	110,758	24,609	39,140	24,951	16,108	12,293	69,124	23,526	26,277
1979	381,867	327,517	119,448	28,440	41,898	28,218	17,354	13,813	78,346	23,504	30,845

[a] Includes general control.

[b] Includes natural resources, sanitation and sewerage, recreation, housing and urban renewal, interest on the general debt, and other and unallocable expenditures.

[c] Cash payments of contributory employee retirement, unemployment compensation, workmen's compensation, sickness, and other cash benefit social insurance programs. Includes withdrawals of retirement contributions for 1975-1979 and includes revenue and benefits of extended and special unemployment compensation programs.

[d] Utility covers water supply, electric power, gas supply, and transit systems owned and operated by local governments.

Source: Department of Commerce, Bureau of the Census.

138. State and Local Direct General Expenditures by Function and State

Fiscal Year 1979

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other[b]
Total	$326,024	$119,448	$28,440	$40,418	$28,218	$17,354	$13,813	$78,333
Alabama	4,599	1,863	502	443	581	202	158	850
Alaska	1,858	571	179	102	54	72	133	747
Arizona	3,703	1,614	378	145	306	246	185	829
Arkansas	2,418	929	319	310	239	92	92	437
California	37,474	13,002	1,781	6,102	3,141	2,367	1,796	9,285
Colorado	4,154	1,786	380	386	346	222	211	823
Connecticut	4,391	1,552	309	594	261	268	181	1,226
Delaware	923	378	74	85	47	40	51	248
Florida	11,441	3,982	982	677	1,317	829	569	3,085
Georgia	6,702	2,381	714	611	1,041	310	248	1,397
Hawaii	1,724	502	122	221	125	79	89	586
Idaho	1,161	440	156	98	106	51	58	252
Illinois	16,163	5,879	1,428	2,329	1,003	1,062	671	3,791
Indiana	6,057	2,654	604	567	636	277	232	1,087
Iowa	4,290	1,796	658	439	384	145	179	689
Kansas	3,315	1,332	453	319	308	129	146	628
Kentucky	4,725	1,715	816	530	258	184	139	1,083
Louisiana	5,487	1,931	595	547	596	265	228	1,325
Maine	1,445	507	195	224	65	62	59	333
Maryland	6,943	2,542	548	653	497	369	283	2,051
Massachusetts	9,679	3,158	572	1,580	750	645	370	2,604
Michigan	15,384	5,841	1,056	2,363	1,428	848	668	3,180
Minnesota	6,703	2,398	773	943	519	240	286	1,544
Mississippi	3,027	1,154	387	359	385	106	97	539
Missouri	5,494	2,061	655	560	585	327	211	1,095
Montana	1,255	484	196	97	92	45	70	271
Nebraska	2,223	901	314	177	207	85	94	445
Nevada	1,239	367	152	69	135	97	87	332

(Continued)

138. State and Local Direct General Expenditures by Function and State—Continued

Fiscal Year 1979

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other[b]
New Hampshire	1,078	391	159	135	62	58	45	228
New Jersey	11,543	4,181	719	1,404	661	672	480	3,426
New Mexico	1,950	822	256	146	155	85	105	381
New York	34,855	10,588	2,006	5,347	3,224	1,964	1,462	10,264
North Carolina	6,982	2,878	669	772	725	306	244	1,388
North Dakota	1,032	384	178	83	44	30	38	275
Ohio	13,885	5,399	1,098	1,628	1,297	712	544	3,207
Oklahoma	3,625	1,448	399	488	287	158	144	701
Oregon	4,383	1,674	373	470	255	225	254	1,132
Pennsylvania	15,901	5,601	1,046	2,637	1,108	735	612	4,162
Rhode Island	1,471	502	74	253	116	85	60	381
South Carolina	3,519	1,507	257	309	502	138	131	675
South Dakota	988	384	168	90	46	33	54	213
Tennessee	5,136	1,875	594	549	558	254	203	1,103
Texas	16,616	6,925	1,759	1,411	1,587	820	611	3,503
Utah	1,948	935	192	180	135	87	81	338
Vermont	744	301	89	91	39	24	34	166
Virginia	7,034	2,628	922	657	609	317	282	1,619
Washington	6,426	2,632	711	556	383	305	282	1,557
West Virginia	2,621	980	497	220	178	72	94	580
Wisconsin	7,627	2,994	763	1,134	583	358	337	1,458
Wyoming	892	343	150	38	82	34	45	200
District of Columbia	1,791	359	66	290	168	217	79	612

[a] Includes general control.

[b] Sewerage and sanitation, local parks and recreation, interest on general debt, correction, protective inspection and regulation, and other general expenditures.

Source: Department of Commerce, Bureau of the Census.

139. State and Local Direct General Expenditures by Major Function and State[a]

Selected Fiscal Years 1957-1979

(Millions)

State	Total[b]			Education			Highway			Public welfare		
	1957	1967	1979	1957	1967	1979	1957	1967	1979	1957	1967	1979
Total	$40,375.4	$93,350.2	$326,024.0	$14,134.1	$37,918.7	$119,448.2	$7,816.3	$13,932.4	$28,440.1	$3,484.5	$8,217.8	$40,418.1
Alabama	562.0	1,337.3	4,598.9	178.0	559.9	1,862.7	137.9	229.9	502.3	72.9	130.1	442.9
Alaska	48.6[c]	323.9	1,858.1	22.8[c]	84.1	570.8	4.2[c]	119.8	179.2	4.2[c]	9.6	102.3
Arizona	294.1	868.4	3,702.8	123.3	397.4	1,614.4	54.2	166.1	377.7	19.2	39.6	144.9
Arkansas	263.5	697.3	2,417.8	93.1	275.1	928.5	60.9	132.6	318.6	34.1	83.2	310.0
California	4,472.7	12,301.2	37,474.1	1,657.5	4,391.4	13,001.5	654.4	1,336.9	1,780.9	416.2	1,626.4	6,101.7
Colorado	466.5	1,060.2	4,153.7	170.3	495.9	1,786.3	89.5	145.6	379.7	72.6	107.0	385.7
Connecticut	732.8	1,364.0	4,391.2	211.0	509.6	1,552.0	242.6	197.3	308.6	45.0	108.3	594.4
Delaware	105.0	322.1	922.9	42.2	125.7	377.6	22.7	70.3	74.2	5.3	15.4	84.6
Florida	987.4	2,527.5	11,441.3	298.9	997.5	3,981.5	204.3	371.8	982.2	71.3	145.5	677.0
Georgia	705.9	1,709.6	6,702.2	256.9	709.7	2,381.0	121.4	261.8	713.5	78.2	138.6	611.1
Hawaii	171.4[c]	490.8	1,724.0	52.6[c]	178.6	501.8	26.9[c]	55.3	122.2	8.6[c]	23.9	220.6
Idaho	150.1	315.9	1,160.6	52.6	124.3	440.2	38.7	64.3	155.5	11.1	23.7	98.4
Illinois	2,188.1	4,505.9	16,162.6	756.7	1,842.5	5,878.9	417.1	587.2	1,428.5	185.0	394.4	2,329.1
Indiana	929.4	2,052.8	6,057.3	403.4	1,047.3	2,654.1	168.0	300.8	604.2	53.2	88.0	566.7
Iowa	652.2	1,352.6	4,290.1	255.8	603.4	1,796.0	182.0	302.9	657.7	58.4	91.2	438.9
Kansas	568.7	1,019.7	3,314.6	192.2	461.4	1,332.0	170.8	186.5	452.9	46.2	71.3	319.4
Kentucky	466.7	1,278.1	4,724.7	169.6	504.0	1,715.1	103.0	272.3	815.9	51.5	126.9	529.9
Louisiana	846.0	1,783.5	5,486.7	265.1	681.1	1,930.8	154.3	320.9	594.5	140.6	215.0	547.3
Maine	191.0	389.0	1,445.4	57.2	152.8	506.6	53.1	85.9	194.7	19.0	34.5	224.3
Maryland	704.7	1,689.9	6,942.6	232.0	715.4	2,541.5	165.1	207.6	548.2	27.1	123.5	652.8
Massachusetts	1,406.3	2,537.5	9,678.9	342.3	825.7	3,158.1	291.3	272.1	572.2	151.8	299.3	1,580.2
Michigan	2,022.0	4,323.4	15,384.1	814.4	2,065.0	5,840.8	364.7	515.6	1,056.1	126.1	326.8	2,362.7
Minnesota	864.8	1,934.0	6,703.4	334.4	852.0	2,397.8	176.9	343.4	772.8	74.3	168.5	943.0
Mississippi	328.5	837.8	3,026.6	110.2	331.1	1,154.2	84.2	168.0	387.4	38.3	86.1	359.3
Missouri	811.5	1,830.8	5,494.5	278.9	776.7	2,061.2	146.8	280.9	655.4	127.3	174.2	559.5
Montana	189.4	357.3	1,254.8	68.0	144.3	484.4	53.1	95.4	195.8	14.0	19.7	97.3
Nebraska	290.5	648.4	2,223.3	112.4	263.6	901.2	73.3	140.8	314.2	19.8	38.5	177.3
Nevada	96.2	309.8	1,239.1	24.9	97.7	366.5	23.3	64.8	152.2	4.0	13.2	69.0

(Continued)

139. State and Local Direct General Expenditures by Major Function and State[a]—Continued

Selected Fiscal Years 1957-1979

(Millions)

State	Total[b] 1957	Total[b] 1967	Total[b] 1979	Education 1957	Education 1967	Education 1979	Highway 1957	Highway 1967	Highway 1979	Public welfare 1957	Public welfare 1967	Public welfare 1979
New Hampshire	136.8	289.6	1,077.8	41.1	122.3	391.0	41.9	60.6	159.3	10.8	19.2	135.1
New Jersey	1,331.2	2,897.3	11,542.8	446.7	1,138.2	4,180.6	218.0	380.7	718.8	56.0	168.2	1,404.5
New Mexico	226.5	551.6	1,949.5	89.0	275.1	822.0	53.9	95.6	256.0	17.9	39.9	145.7
New York	4,818.9	11,262.7	34,854.7	1,433.6	4,140.0	10,587.7	652.7	1,092.5	2,005.6	358.7	1,086.1	5,346.9
North Carolina	723.0	1,728.1	6,982.5	294.0	805.1	2,877.7	150.9	277.6	669.1	52.9	119.7	771.7
North Dakota	166.3	359.9	1,032.3	53.0	140.0	384.3	47.1	79.3	178.3	12.9	23.6	83.4
Ohio	2,046.4	4,065.1	13,884.6	744.8	1,728.5	5,398.6	422.4	695.3	1,098.4	170.4	354.5	1,628.2
Oklahoma	559.5	1,156.7	3,625.0	199.7	461.0	1,448.0	121.1	181.3	398.6	104.8	208.3	488.2
Oregon	473.1	1,098.1	4,383.0	183.7	506.4	1,674.2	100.9	181.4	372.8	37.1	63.3	469.6
Pennsylvania	2,164.4	4,647.4	15,900.9	779.6	1,934.5	5,601.1	371.8	724.2	1,046.3	162.0	366.3	2,637.4
Rhode Island	179.6	440.2	1,471.2	52.1	150.4	502.0	31.3	78.2	74.1	20.0	47.4	252.8
South Carolina	362.6	795.6	3,518.7	158.9	371.4	1,507.4	59.7	126.1	256.6	29.8	39.7	309.4
South Dakota	169.4	336.7	988.3	59.2	145.8	383.7	54.5	89.5	167.7	11.3	21.4	89.6
Tennessee	553.3	1,522.0	5,136.3	200.7	604.0	1,875.1	118.2	283.2	594.3	50.4	105.2	549.1
Texas	1,879.5	4,162.8	16,616.4	738.4	1,859.6	6,924.6	405.1	787.4	1,758.7	156.5	290.6	1,411.0
Utah	195.5	534.2	1,947.7	88.2	284.3	935.3	34.5	89.3	192.1	15.5	31.8	180.5
Vermont	90.9	236.2	744.4	30.9	90.6	301.1	27.3	68.1	88.5	7.7	18.0	91.3
Virginia	687.3	1,699.6	7,034.5	243.2	728.4	2,628.0	181.7	353.7	922.0	25.4	70.8	656.9
Washington	797.6	1,746.7	6,426.0	295.6	747.6	2,631.6	156.0	313.0	711.0	99.2	134.9	555.5
West Virginia	304.8	717.9	2,621.0	124.2	289.5	980.5	59.0	183.5	496.6	36.0	65.4	219.8
Wisconsin	923.5	2,220.9	7,627.1	299.6	968.8	2,994.0	209.5	374.1	763.3	69.1	170.9	1,133.8
Wyoming	104.0	233.2	891.5	38.0	95.0	342.9	29.3	68.9	149.7	5.5	8.3	37.5
District of Columbia	185.2	479.5	1,791.4	38.8	119.1	359.0	15.8	51.6	65.5	11.7	39.8	290.3

[a] Direct general expenditures exclude utility, liquor stores, and insurance trust. See Table 137 for fiscal 1979 total direct general expenditures by level of government.

[b] Totals include other expenditures, including health and hospitals, police and fire, general control, and miscellaneous not shown separately. Fiscal 1979 expenditures for these functions are shown in Table 138.

[c] Data for 1957 are excluded from totals.

Source: Department of Commerce, Bureau of the Census.

140. Per Capita State and Local Direct General Expenditures by Function[a]

Selected Fiscal Years 1902-1979

Year	Total general	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[b]	All other[c]
1902	$12.80	$3.22	$2.21	$.47	$.78	$1.14	$1.78	$3.22
1913	21.23	5.93	4.31	.53	1.11	1.70	2.17	5.48
1922	47.41	15.49	11.76	1.08	2.35	3.17	2.84	10.72
1927	60.57	18.78	15.20	1.27	2.98	3.98	3.46	14.90
1932	62.15	18.50	13.93	3.55	3.65	4.23	3.76	14.53
1934	56.77	14.48	11.93	7.03	3.30	3.79	3.42	12.82
1936	59.63	16.98	11.12	6.45	3.64	4.05	3.90	13.49
1938	67.38	19.17	12.70	8.23	4.24	4.54	4.17	14.33
1940	69.85	19.97	11.91	8.75	4.61	4.54	4.25	15.82
1942	68.14	19.18	11.05	9.08	4.38	4.67	4.29	15.49
1944	64.04	20.18	8.67	8.19	4.74	4.80	4.33	13.13
1946	78.00	23.74	11.83	9.97	5.79	5.47	4.97	16.23
1948	120.60	36.68	20.71	14.31	8.38	7.16	6.00	27.36
1950	150.22	47.31	25.07	19.38	11.52	8.34	6.86	31.74
1952	166.29	53.00	29.63	17.76	13.92	9.71	7.60	34.67
1954	189.06	65.01	34.04	18.84	14.83	10.98	8.47	36.89
1956	219.42	79.02	41.56	18.76	16.57	12.35	9.32	41.84
1957	236.98	82.96	45.88	20.45	18.30	13.37	10.12	45.90
1958	258.76	91.84	49.43	22.03	19.97	14.33	10.63	50.53
1959	276.96	97.91	54.34	23.43	21.10	14.87	11.35	53.96
1960	288.21	104.00	52.38	24.47	21.08	15.85	11.74	58.69
1961	307.01	112.39	53.78	25.78	22.32	16.96	12.22	63.56
1962	324.00	119.56	55.74	27.36	23.37	17.51	12.58	67.88
1963	339.19	125.81	59.11	28.74	24.59	17.99	12.93	70.02
1964	362.20	137.38	60.96	30.13	25.66	18.75	13.40	75.90
1965	385.30	147.37	63.05	32.58	27.66	19.89	14.30	80.44
1966	422.97	169.95	65.20	34.50	30.17	21.20	15.18	86.75
1967	471.79	191.64	70.41	41.53	33.56	22.99	16.74	94.91
1968	512.41	205.93	72.46	49.32	37.75	25.18	18.25	103.52
1969	578.14	233.94	76.35	59.97	42.19	28.19	20.32	117.00
1970	646.20	259.39	80.83	72.23	47.57	32.07	23.04	131.05
1971	730.52	288.05	87.73	88.36	54.32	36.50	25.68	149.88
1972	801.38	311.60	91.29	101.19	61.79	41.07	28.27	166.17
1973	862.93	331.53	88.70	112.37	65.97	45.18	31.70	187.48
1974	939.58	358.74	94.36	117.06	75.43	48.85	35.65	209.49
1975	1,076.73	412.24	105.70	127.58	88.43	55.56	40.54	246.68
1976	1,195.99	452.89	111.37	151.89	96.37	62.56	45.06	275.85
1977	1,268.37	475.22	105.80	166.14	104.20	67.82	49.45	298.74
1978	1,361.90	507.91	112.85	179.49	114.41	73.87	56.38	316.99
1979	1,488.05	542.70	129.22	190.36	128.21	78.84	62.75	355.97

[a] Based on resident population (including armed forces overseas, 1930-1955) at the end of the fiscal year.

[b] Includes general control.

[c] Includes natural resources, parks and recreation, sanitation and sewerage, interest on general debt, housing and urban redevelopment, correction, and other unallocable expenditures.

Source: Department of Commerce, Bureau of the Census.

141. Per Capita State and Local Direct General Expenditures by Function and State[a]

Fiscal Year 1979

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial adminis-tration[b]	Other[c]
Total	$1,481	$543	$129	$184	$128	$79	$63	$355
Alabama	1,220	494	133	118	154	54	42	225
Alaska	4,577	1,406	441	252	134	177	328	1,839
Arizona	1,511	659	154	59	125	100	75	339
Arkansas	1,109	426	146	142	110	42	42	201
California	1,651	573	78	269	138	104	79	410
Colorado	1,498	644	137	139	125	80	76	297
Connecticut	1,410	498	99	191	84	86	58	394
Delaware	1,586	649	127	145	80	69	88	428
Florida	1,291	449	111	76	149	94	64	348
Georgia	1,310	465	139	119	203	60	49	275
Hawaii	1,884	548	134	241	137	86	97	641
Idaho	1,282	486	172	109	118	57	64	276
Illinois	1,439	524	127	207	89	95	60	337
Indiana	1,122	491	112	105	118	51	43	202
Iowa	1,478	619	227	151	132	50	62	237
Kansas	1,399	562	191	135	130	55	62	264
Kentucky	1,340	486	231	150	73	52	39	309
Louisiana	1,366	481	148	136	148	66	57	330
Maine	1,318	462	178	204	59	57	54	304
Maryland	1,674	613	132	157	120	89	68	495
Massachusetts	1,678	547	99	274	130	112	64	452
Michigan	1,671	634	115	257	155	92	73	345
Minnesota	1,651	591	190	232	128	59	71	380
Mississippi	1,246	475	159	148	158	44	40	222
Missouri	1,129	424	135	115	120	67	43	225
Montana	1,596	616	249	124	117	57	89	344
Nebraska	1,412	573	200	113	132	54	59	281
Nevada	1,765	522	217	98	192	138	124	474
New Hampshire	1,215	441	180	152	70	66	51	255
New Jersey	1,574	570	98	192	90	92	66	466
New Mexico	1,571	662	206	117	125	69	85	307
New York	1,975	600	114	303	183	111	83	581
North Carolina	1,246	513	119	138	129	55	44	248
North Dakota	1,571	585	271	127	66	45	58	419
Ohio	1,294	503	102	152	121	66	51	299
Oklahoma	1,253	501	138	169	99	55	50	241
Oregon	1,734	663	148	186	101	89	100	447
Pennsylvania	1,355	477	89	225	94	63	52	355
Rhode Island	1,584	540	80	272	125	91	65	411
South Carolina	1,200	514	88	106	171	47	45	229
South Dakota	1,434	557	243	130	68	48	78	310
Tennessee	1,173	428	136	125	127	58	46	253
Texas	1,242	518	131	105	119	61	46	262
Utah	1,425	684	141	132	99	64	60	245
Vermont	1,510	611	180	185	80	50	70	334
Virginia	1,354	506	177	126	117	61	54	313
Washington	1,637	670	181	141	97	78	72	398
West Virginia	1,396	522	264	117	95	38	50	310
Wisconsin	1,616	634	162	240	124	76	71	309
Wyoming	1,981	762	333	83	182	76	99	446
District of Columbia	2,731	547	100	443	257	331	121	932

[a] Based on resident population at the end of the fiscal year.

[b] Includes general control.

[c] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census.

142. Ranking of States According to Per Capita State and Local Direct General Expenditures by Function[a]

Fiscal Year 1979

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial adminis-tration[b]	Other[c]
Alabama	45	38	33	39	9	41	49	47
Alaska	1	1	1	7	14	2	1	1
Arizona	21	7	22	51	24	7	14	22
Arkansas	51	50	25	26	35	50	48	51
California	11	19	51	5	12	6	11	14
Colorado	23	9	29	28	25	17	13	34
Connecticut	29	37	46	15	44	16	31	16
Delaware	16	8	36	25	45	21	8	11
Florida	39	47	42	50	10	9	24	19
Georgia	37	45	27	38	2	31	41	37
Hawaii	5	24	32	8	13	15	6	3
Idaho	40	40	19	44	32	34	23	36
Illinois	25	28	37	12	43	8	28	23
Indiana	50	39	41	47	31	43	47	50
Iowa	24	12	8	22	15	44	27	45
Kansas	30	22	12	31	18	38	26	38
Kentucky	35	41	7	23	47	42	51	30
Louisiana	32	42	23	30	11	25	33	25
Maine	36	46	17	13	51	36	35	32
Maryland	9	14	34	19	29	14	20	5
Massachusetts	8	25	45	3	17	4	25	8
Michigan	10	10	39	6	8	10	15	20
Minnesota	12	17	13	10	20	32	18	17
Mississippi	42	44	21	24	7	49	50	49
Missouri	49	51	31	42	28	23	46	48
Montana	15	13	5	37	33	35	7	21
Nebraska	28	20	11	43	16	40	30	35
Nevada	6	30	9	48	3	3	2	6
New Hampshire	46	48	16	20	48	26	37	40
New Jersey	18	21	47	14	42	11	21	7
New Mexico	20	6	10	40	23	22	9	31
New York	4	16	40	2	4	5	10	4
North Carolina	43	33	38	29	19	37	45	42
North Dakota	19	18	3	34	50	48	32	12
Ohio	38	35	43	21	27	24	38	33
Oklahoma	41	36	28	18	37	39	40	44
Oregon	7	5	24	16	36	13	4	9
Pennsylvania	33	43	48	11	41	28	36	18
Rhode Island	17	27	50	4	22	12	22	13
South Carolina	47	32	49	45	6	47	44	46
South Dakota	26	23	6	33	49	46	12	27
Tennessee	48	49	30	36	21	33	42	41
Texas	44	31	35	46	30	29	43	39
Utah	27	3	26	32	38	27	29	43
Vermont	22	15	15	17	46	45	19	24
Virginia	34	34	18	35	34	30	34	26
Washington	13	4	14	27	39	18	16	15
West Virginia	31	29	4	41	40	51	39	28
Wisconsin	14	11	20	9	26	20	17	29
Wyoming	3	2	2	49	5	19	5	10
District of Columbia	2	26	44	1	1	1	3	2

[a] Based on resident population at the end of the fiscal year.
[b] Includes general control.
[c] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Computed by Tax Foundation from data in Table 141.

144. State and Local Direct General Expenditures Per $1,000 of Personal Income by Function and State

Fiscal Year 1979

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other[b]
Total	$190.82	$69.91	$16.65	$23.65	$16.52	$10.16	$8.08	$45.85
Alabama	195.37	79.13	21.34	18.81	24.67	8.58	6.72	36.12
Alaska	420.87	129.30	40.58	23.18	12.30	16.26	30.12	169.13
Arizona	213.39	93.04	21.77	8.35	17.63	14.17	10.66	47.77
Arkansas	185.31	71.17	24.42	23.76	18.30	7.05	7.04	33.57
California	188.30	65.33	8.95	30.66	15.78	11.89	9.02	46.67
Colorado	191.90	82.53	17.54	17.82	15.98	10.26	9.73	38.04
Connecticut	159.03	56.21	11.18	21.53	9.44	9.71	6.56	44.40
Delaware	185.63	75.96	14.92	17.01	9.36	8.15	10.32	49.91
Florida	175.79	61.18	15.09	10.40	20.24	12.74	8.74	47.40
Georgia	196.62	69.85	20.93	17.93	30.54	9.08	7.29	41.00
Hawaii	230.94	67.22	16.37	29.55	16.80	10.56	11.94	78.50
Idaho	188.53	71.51	25.26	15.98	17.28	8.32	9.47	40.71
Illinois	161.48	58.74	14.27	23.27	10.02	10.61	6.71	37.86
Indiana	146.27	64.09	14.59	13.68	15.36	6.69	5.61	26.25
Iowa	185.16	77.51	28.39	18.94	16.56	6.25	7.73	29.78
Kansas	179.12	71.98	24.48	17.26	16.62	6.99	7.91	33.88
Kentucky	204.41	74.20	35.30	22.92	11.17	7.95	6.01	46.86
Louisiana	205.97	72.48	22.32	20.55	22.38	9.96	8.56	49.72
Maine	210.49	73.77	28.36	32.67	9.45	9.07	8.55	48.62
Maryland	200.39	73.36	15.82	18.84	14.35	10.64	8.17	59.21
Massachusetts	211.56	69.03	12.51	34.54	16.39	14.10	8.09	56.90
Michigan	197.38	74.94	13.55	30.31	18.33	10.88	8.56	40.81
Minnesota	211.45	75.63	24.38	29.74	16.38	7.58	9.03	48.71
Mississippi	227.73	86.85	29.15	27.04	28.94	8.00	7.29	40.46
Missouri	154.61	58.00	18.44	15.74	16.47	9.20	5.94	30.82
Montana	236.79	91.41	36.94	18.35	17.41	8.53	13.15	51.00
Nebraska	187.33	75.93	26.47	14.94	17.48	7.18	7.89	37.44
Nevada	198.93	58.84	24.43	11.08	21.60	15.56	14.02	53.40
New Hampshire	168.17	61.01	24.85	21.08	9.76	9.10	7.04	35.33
New Jersey	179.57	65.04	11.18	21.85	10.29	10.45	7.47	53.29
New Mexico	244.63	103.15	32.13	18.28	19.48	10.72	13.18	47.69
New York	238.79	72.54	13.74	36.63	22.09	13.45	10.01	70.33
North Carolina	190.41	78.47	18.25	21.04	19.77	8.35	6.66	37.87
North Dakota	220.71	82.18	38.12	17.84	9.32	6.33	8.10	58.82
Ohio	164.45	63.94	13.01	19.29	15.36	8.44	6.44	37.97
Oklahoma	176.35	70.44	19.39	23.75	13.97	7.68	6.99	34.13
Oregon	221.64	84.66	18.85	23.75	12.90	11.38	12.83	57.27
Pennsylvania	174.85	61.59	11.51	29.00	12.19	8.08	6.73	45.75
Rhode Island	210.65	71.88	10.61	36.20	16.62	12.13	8.65	54.56
South Carolina	191.80	82.16	13.99	16.86	27.37	7.55	7.16	36.71
South Dakota	208.80	81.08	35.43	18.93	9.83	6.93	11.30	45.30
Tennessee	180.05	65.73	20.83	19.25	19.55	8.89	7.11	38.69
Texas	165.17	68.83	17.48	14.03	15.77	8.15	6.07	34.84
Utah	226.87	108.95	22.37	21.02	15.73	10.17	9.45	39.18
Vermont	232.85	94.19	27.68	28.56	12.29	7.66	10.76	51.71
Virginia	178.13	66.55	23.35	16.63	15.43	8.03	7.15	40.99
Washington	200.45	82.09	22.18	17.33	11.94	9.51	8.81	48.59
West Virginia	212.79	79.60	40.32	17.84	14.45	5.82	7.59	47.17
Wisconsin	216.43	84.96	21.66	32.17	16.54	10.16	9.55	41.39
Wyoming	243.70	93.75	40.92	10.25	22.34	9.38	12.19	54.87
District of Columbia	268.02	53.70	9.80	43.44	25.21	32.47	11.85	91.55

[a] Includes general control.

[b] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation.

145. Ranking of States According to State and Local Direct General Expenditures per $1,000 of Personal Income by Function

Fiscal Year 1979

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial adminis-tration[a]	Other[b]
Alabama	28	17	26	31	5	29	43	43
Alaska	1	1	2	18	39	2	1	1
Arizona	14	6	24	51	16	4	11	20
Arkansas	36	32	18	14	15	45	39	48
California	33	40	51	7	29	9	19	25
Colorado	29	11	33	37	28	17	14	37
Connecticut	49	50	48	21	49	21	46	28
Delaware	35	20	38	40	50	35	12	15
Florida	43	45	37	49	10	7	21	22
Georgia	27	34	27	34	1	26	35	30
Hawaii	8	37	35	10	20	15	7	3
Idaho	32	31	14	43	19	33	16	33
Illinois	48	48	40	17	45	14	44	40
Indiana	51	42	39	47	34	48	51	51
Iowa	37	19	10	28	23	50	31	50
Kansas	40	29	16	39	22	46	29	47
Kentucky	22	24	7	19	43	39	49	24
Louisiana	21	28	22	25	6	20	24	16
Maine	19	25	11	5	48	27	25	18
Maryland	24	26	36	30	36	13	26	5
Massachusetts	16	35	45	4	26	5	28	8
Michigan	26	23	43	8	14	11	23	32
Minnesota	17	22	19	9	27	42	18	17
Mississippi	9	8	9	13	2	38	34	34
Missouri	50	49	31	44	25	24	50	49
Montana	6	7	5	32	18	30	4	14
Nebraska	34	21	13	45	17	44	30	41
Nevada	25	47	17	48	9	3	2	11
New Hampshire	45	46	15	22	47	25	40	44
New Jersey	39	41	47	20	44	16	33	12
New Mexico	3	3	8	33	13	12	3	21
New York	5	27	42	2	8	6	13	4
North Carolina	31	18	32	23	11	32	45	39
North Dakota	12	12	4	36	51	49	27	6
Ohio	47	43	44	26	33	31	47	38
Oklahoma	42	33	29	15	37	40	41	46
Oregon	11	10	30	16	38	10	5	7
Pennsylvania	44	44	46	11	41	36	42	26
Rhode Island	18	30	49	3	21	8	22	10
South Carolina	30	13	41	41	3	43	36	42
South Dakota	20	15	6	29	46	47	9	27
Tennessee	38	39	28	27	12	28	38	36
Texas	46	36	34	46	30	34	48	45
Utah	10	2	21	24	31	18	17	35
Vermont	7	4	12	12	40	41	10	13
Virginia	41	38	20	42	32	37	37	31
Washington	23	14	23	38	42	22	20	19
West Virginia	15	16	3	35	35	51	32	23
Wisconsin	13	9	25	6	24	19	15	29
Wyoming	4	5	1	50	7	23	6	9
District of Columbia	2	51	50	1	4	1	8	2

[a] Includes general control.

[b] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Computed by Tax Foundation from data in Table 144.

147. State and Local Tax Index and Tax Receipts by Type of Tax[a]

Calendar Years 1965-1979[b]

Year	All taxes	Personal income taxes	Corporate profits taxes	Indirect business taxes[c]	Social insurance contributions	All other taxes[d]
			Tax index, 1967 = 100			
1965........	83.1	70.2	80.6	85.4	75.3	89.0
1966........	91.1	86.2	90.9	92.2	85.7	94.5
1967........	100.0	100.0	100.0	100.0	100.0	100.0
1968........	114.1	128.1	127.5	112.9	108.8	107.8
1969........	127.8	158.8	140.1	125.1	119.1	119.0
1970........	141.8	176.6	149.3	138.9	135.0	128.6
1971........	157.8	201.4	171.1	154.3	149.4	137.9
1972........	178.4	277.5	202.7	168.9	162.9	152.9
1973........	194.9	304.2	232.7	183.6	181.6	164.6
1974........	211.7	328.0	263.0	198.2	208.9	172.5
1975........	231.0	362.8	287.7	213.6	246.0	184.2
1976........	262.4	425.2	377.0	237.0	296.0	202.2
1977........	293.1	491.2	442.7	259.0	354.2	222.9
1978........	320.3	564.3	508.6	276.7	406.8	233.5
1979........	344.2	600.8	582.7	293.8	458.3	248.6
			Tax receipts (billions)			
1965........	$59.1	$4.4	$2.0	$44.8	$5.0	$3.0
1966........	64.8	5.4	2.2	48.3	5.7	3.2
1967........	71.1	6.3	2.5	52.4	6.7	3.3
1968........	81.2	8.1	3.1	59.1	7.2	3.6
1969........	90.9	10.0	3.4	65.6	7.9	4.0
1970........	100.8	11.1	3.7	72.8	9.0	4.3
1971........	112.2	12.7	4.2	80.8	9.9	4.6
1972........	126.9	17.5	5.0	88.5	10.8	5.1
1973........	138.6	19.1	5.7	96.2	12.1	5.5
1974........	150.6	20.6	6.5	103.9	13.9	5.8
1975........	164.3	22.8	7.1	111.9	16.4	6.1
1976........	186.6	26.8	9.3	124.2	19.7	6.8
1977........	208.5	30.9	10.9	135.7	23.6	7.4
1978........	227.8	35.5	12.5	145.0	27.1	7.8
1979........	244.8	37.8	14.3	153.9	30.5	8.3

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis.

[b] Data for 1979 are preliminary.

[c] Sales, excise, and real property taxes.

[d] Estate and gift and personal property taxes.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

143. State and Local Direct General Expenditures per $1,000 of Personal Income by Function

Selected Fiscal Years 1940-1979

Fiscal year	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	All other[b]
1940	$117.53	$33.60	$20.03	$14.72	$7.76	$7.64	$7.14	$26.64
1942	75.07	21.12	12.17	10.01	4.83	5.15	4.72	17.07
1944	55.35	17.44	7.49	7.08	4.10	4.15	3.74	11.35
1946	62.77	19.10	9.52	8.02	4.66	4.40	4.00	13.07
1948	85.26	25.93	14.64	10.12	5.93	5.06	4.24	19.34
1950	101.06	31.83	16.87	13.04	7.75	5.61	4.62	21.35
1952	97.00	30.92	17.28	10.36	8.12	5.67	4.43	20.20
1953	98.46	33.13	17.59	10.28	8.08	5.77	4.46	19.16
1954	107.82	37.08	19.41	10.75	8.46	6.26	4.83	21.04
1955	109.40	38.63	20.93	10.28	8.19	6.24	4.71	20.43
1956	111.08	40.00	21.04	9.50	8.39	6.25	4.72	21.18
1957	115.78	40.53	22.41	9.99	8.95	6.53	4.95	22.42
1958	125.12	44.41	23.90	10.65	9.66	6.93	5.14	24.43
1959	128.32	45.37	25.18	10.86	9.78	6.89	5.26	25.00
1960	130.10	46.95	23.65	11.05	9.52	7.15	5.30	26.50
1961	135.74	49.69	23.78	11.40	9.87	7.50	5.40	28.10
1962	136.91	50.52	23.55	11.56	9.87	7.41	5.32	28.69
1963	140.73	52.13	24.18	11.90	10.17	7.38	5.30	29.67
1964	150.12	57.47	25.26	12.49	10.63	7.77	5.56	30.94
1965	152.66	59.00	24.89	12.86	10.92	7.85	5.65	31.49
1966	155.67	62.55	23.99	12.69	11.10	7.80	5.59	31.95
1967	160.81	65.32	24.00	14.16	11.44	7.79	5.68	32.42
1968	163.84	65.84	23.16	15.77	12.07	8.05	5.83	33.12
1969	170.66	69.03	22.54	17.71	12.46	8.33	6.00	34.59
1970	176.40	70.81	22.06	19.71	12.98	8.76	6.29	35.79
1971	188.59	74.36	22.64	22.81	14.02	9.43	6.63	38.68
1972	196.65	76.79	22.19	24.64	15.19	9.99	6.89	40.96
1973	193.60	74.38	19.90	25.21	14.80	10.14	7.11	42.06
1974	187.76	71.69	18.66	23.39	15.07	9.76	7.12	42.07
1975	199.26	76.29	19.56	23.61	16.36	10.28	7.50	45.65
1976	203.25	77.32	19.01	25.00	16.45	10.68	7.69	47.10
1977	198.64	74.83	16.79	25.14	16.77	10.82	7.82	46.47
1978	194.62	72.94	16.21	24.82	16.43	10.61	8.10	45.51
1979	190.82	69.91	16.65	23.65	16.52	10.16	8.08	45.85

[a] Includes general control.

[b] Includes natural resources, parks and recreation, sanitation and sewerage, interest on general debt, housing and urban redevelopment, corrections, and all other and unallocable expenditures.

Source: Department of Commerce, Bureau of the Census and Bureau of Economic Analysis; and Tax Foundation computations.

146. State and Local Revenue by Source

Selected Fiscal Years 1902-1979
(Millions, except per capita)

		From own sources									
			General revenue							Per capita[b]	
Year	Total[a]	Total own sources	Total general	Taxes[f]	Charges and miscel-laneous	Liquor stores[c]	Utility[d]	Insurance trust[e]	From Federal government	Total	Taxes
1902	$1,048	$1,041	$979	$860	$119	$2	$60	–	$7	$13.37	$10.97
1913	2,030	2,018	1,900	1,609	291	–	116	$2	12	21.08	16.71
1922	5,169	5,061	4,673	4,016	657	–	266	122	108	47.29	36.74
1927	7,838	7,722	7,155	6,087	1,068	–	403	164	116	66.30	51.49
1932	7,887	7,655	7,035	6,164	871	–	463	157	232	63.38	49.53
1934	8,430	7,414	6,662	5,912	750	91	499	162	1,016	66.92	46.93
1936	9,360	8,412	7,447	6,701	746	189	558	218	948	73.32	52.49
1938	11,058	10,258	8,428	7,605	823	272	605	953	800	85.51	58.81
1940	11,749	10,804	8,664	7,810	854	294	704	1,142	945	89.40	59.43
1942	13,148	12,290	9,560	8,528	1,031	390	887	1,454	858	98.30	63.76
1944	14,333	13,379	9,954	8,774	1,180	567	1,066	1,792	954	107.06	65.54
1946	15,983	15,128	11,501	10,094	1,407	864	1,169	1,593	855	116.47	73.56
1948	21,613	19,752	15,389	13,342	2,047	946	1,565	1,851	1,861	149.14	92.07
1950	25,639	23,153	18,425	15,914	2,511	904	1,808	2,016	2,486	170.76	105.99
1952	31,013	28,447	22,615	19,323	3,292	1,037	2,071	2,724	2,566	200.51	124.93
1954	35,386	32,420	26,046	22,067	3,979	1,093	2,403	2,877	2,966	221.35	138.03
1956	41,692	38,357	31,332	26,368	4,964	1,136	2,718	3,171	3,335	251.09	158.80
1958	49,262	44,397	36,354	30,380	5,974	1,170	3,041	3,832	4,865	286.30	176.56
1960	60,277	53,302	43,530	36,117	7,414	1,264	3,613	4,896	6,974	337.25	202.08
1961	64,531	57,400	46,907	38,861	8,045	1,260	3,856	5,378	7,131	355.29	213.96
1962	69,492	61,621	50,381	41,554	8,827	1,282	4,026	5,932	7,871	376.63	225.22
1963	74,408	65,745	53,606	44,014	9,593	1,316	4,216	6,607	8,663	397.30	235.01
1964	81,455	71,453	58,440	47,785	10,665	1,359	4,616	7,038	10,002	428.77	251.54
1965	87,777	76,748	62,971	51,243	11,729	1,447	4,908	7,422	11,029	455.92	266.16
1966	97,619	84,405	69,822	56,647	13,174	1,550	5,069	7,964	13,214	501.51	291.02
1967	106,581	91,211	75,827	61,000	14,827	1,665	5,246	8,474	15,370	542.13	310.28
1968	117,581	100,400	84,083	67,572	16,511	1,819	5,683	8,815	17,181	592.12	340.28
1969	132,153	113,001	95,397	76,712	18,686	1,909	5,931	9,764	19,153	659.12	382.61
1970	150,106	128,248	108,898	86,795	22,103	2,006	6,608	10,736	21,857	740.47	428.16
1971	166,090	139,945	118,782	94,975	23,807	2,083	7,276	11,804	26,146	809.58	462.94
1972	190,798	159,456	136,199	109,609	26,590	2,188	7,641	13,428	31,342	919.97	528.50
1973	217,616	178,360	150,958	121,102	29,856	2,276	8,622	16,504	39,256	1,040.55	579.06
1974	237,856	196,036	165,850	130,673	35,177	2,355	9,392	18,439	41,820	1,128.93	620.21
1975	264,013	216,979	181,137	141,465	39,668	2,468	10,867	22,507	47,034	1,243.91	666.52
1976	303,287	247,697	200,586	156,813	43,774	2,553	12,573	31,985	55,589	1,417.49	732.91
1977	337,747	275,172	223,221	175,879	47,343	2,612	14,191	35,148	62,575	1,566.65	815.82
1978	371,607	302,014	246,368	193,642	52,726	2,759	17,252	35,635	69,592	1,709.39	890.75
1979	404,934	329,770	268,115	205,514	62,600	2,898	19,730	39,027	75,164	1,847.22	937.51

[a] Excludes duplicating interlevel transfers of funds.
[b] Based on estimated population, excluding armed forces overseas, at the middle of the fiscal year.
[c] Principally receipts from sales in states with alcoholic beverage monopoly systems. Excludes alcoholic beverage taxes.
[d] State utility revenues included under general revenue until 1977.
[e] Collections from employers and employees for financing unemployment compensation, accident and sickness, workmen's compensation, retirement, and like social insurance programs.
[f] Excludes unemployment compensation tax collections included in insurance trust revenue.
Source: Department of Commerce, Bureau of the Census. Per capita computations by Tax Foundation.

148. State and Local General Revenue by Source and State

Fiscal Year 1979

(Millions)

State	Total general	From own sources: Total	Taxes: Total	Taxes: Property	Taxes: Other	Charges and miscellaneous	From Federal government
Total	$343,278.4	$268,114.6	$205,514.2	$64,943.6	$140,570.6	$62,600.4	$75,163.8
Alabama	4,770.7	3,460.0	2,349.5	273.3	2,076.2	1,110.5	1,310.7
Alaska	2,012.5	1,662.2	1,033.7	335.4	698.3	628.5	350.3
Arizona	3,901.2	3,186.1	2,459.0	865.0	1,594.0	727.1	715.1
Arkansas	2,535.5	1,771.3	1,295.9	273.3	1,022.6	475.4	764.2
California	39,502.4	31,286.1	24,007.3	6,043.5	17,963.8	7,278.8	8,216.3
Colorado	4,596.4	3,696.8	2,695.1	904.7	1,790.4	1,001.7	899.6
Connecticut	4,715.5	3,781.3	3,155.4	1,421.7	1,733.7	625.9	934.2
Delaware	1,078.0	819.5	602.9	96.3	506.6	216.6	258.5
Florida	11,761.7	9,380.6	6,832.7	2,187.8	4,644.9	2,547.9	2,381.1
Georgia	7,303.7	5,455.1	3,843.0	1,071.6	2,771.4	1,612.1	1,848.6
Hawaii	1,833.9	1,376.0	1,092.9	174.3	918.6	283.1	457.9
Idaho	1,254.9	949.4	694.5	221.6	472.9	254.9	305.6
Illinois	17,085.7	13,620.9	11,209.3	3,925.0	7,284.3	2,411.6	3,464.8
Indiana	6,653.2	5,395.6	4,044.8	1,333.0	2,711.8	1,350.8	1,257.6
Iowa	4,244.3	3,445.1	2,594.0	983.5	1,610.5	851.1	799.2
Kansas	3,441.0	2,800.4	2,080.5	846.7	1,233.8	719.9	640.6
Kentucky	4,629.1	3,398.2	2,601.5	460.4	2,141.1	796.7	1,230.9
Louisiana	6,025.6	4,547.5	3,241.0	407.9	2,833.1	1,306.5	1,478.1
Maine	1,538.1	1,089.4	875.7	331.7	544.0	213.7	448.7
Maryland	7,255.8	5,767.8	4,372.8	1,145.9	3,226.9	1,395.0	1,488.1
Massachusetts	10,570.5	7,989.5	6,786.7	3,149.7	3,637.0	1,202.8	2,581.0
Michigan	16,110.0	12,710.3	9,663.5	3,460.6	6,202.9	3,046.8	3,399.8
Minnesota	7,327.6	5,900.3	4,450.9	1,263.0	3,187.9	1,449.4	1,427.2
Mississippi	3,119.3	2,218.7	1,545.7	334.4	1,211.3	673.0	900.6
Missouri	5,906.0	4,528.8	3,532.8	998.8	2,534.0	996.0	1,377.2
Montana	1,305.2	943.8	707.6	320.9	386.7	236.2	361.4
Nebraska	2,405.0	1,967.2	1,409.8	612.1	797.7	557.4	437.8
Nevada	1,310.1	1,072.1	790.7	249.1	541.6	281.4	238.0
New Hampshire	1,103.4	837.7	640.6	377.5	263.1	197.1	265.7

(Continued)

149. State and Local General Revenue by Originating Level of Government and by State[a]

Fiscal Year 1979

(Dollar Amounts in Millions)

State	Total general revenue	Amount			Percent		
		Federal	State	Local	Federal	State	Local
otal	$343,278.4	$75,163.8	$150,905.9	$117,208.6	21.9	44.0	34.1
labama	4,770.7	1,310.7	2,198.3	1,261.7	27.5	46.1	26.4
laska	2,012.5	350.3	1,224.4	437.8	17.4	60.8	21.8
rizona	3,901.2	715.1	1,784.4	1,401.7	18.3	45.7	35.9
rkansas	2,535.5	764.2	1,154.0	617.4	30.1	45.5	24.4
alifornia	39,502.5	8,216.3	18,842.1	12,444.1	20.8	47.7	31.5
olorado	4,596.3	899.6	1,878.5	1,818.3	19.6	40.9	39.6
onnecticut	4,715.6	934.2	2,102.5	1,678.8	19.8	44.6	35.6
elaware	1,077.9	258.5	632.6	186.9	24.0	58.7	17.3
lorida	11,761.7	2,381.1	4,848.2	4,532.4	20.2	41.2	38.5
eorgia	7,303.7	1,848.6	2,809.5	2,645.6	25.3	38.5	36.2
awaii	1,833.9	457.9	1,112.8	263.2	25.0	60.7	14.4
laho	1,254.9	305.6	583.5	365.8	24.4	46.5	29.1
linois	17,085.7	3,464.8	7,218.8	6,402.1	20.3	42.3	37.5
diana	6,653.2	1,257.6	3,299.5	2,096.1	18.9	49.6	31.5
wa	4,244.3	799.2	1,926.3	1,518.8	18.8	45.4	35.8
ansas	3,441.0	640.6	1,467.6	1,332.7	18.6	42.7	38.7
entucky	4,629.1	1,230.9	2,496.4	901.8	26.6	53.9	19.5
ouisiana	6,025.6	1,478.1	2,948.0	1,599.5	24.5	48.9	26.5
laine	1,538.1	448.7	702.3	387.1	29.2	45.7	25.2
laryland	7,255.8	1,488.1	3,427.9	2,339.9	20.5	47.2	32.2
lassachusetts	10,570.5	2,581.0	4,254.6	3,734.8	24.4	40.2	35.3
lichigan	16,110.0	3,399.8	7,302.0	5,408.3	21.1	45.3	33.6
linnesota	7,327.6	1,427.2	3,708.9	2,191.4	19.5	50.6	29.9
lississippi	3,119.3	900.6	1,444.6	774.1	28.9	46.3	24.8
lissouri	5,906.0	1,377.2	2,347.4	2,181.4	23.3	39.7	36.9
lontana	1,305.2	361.4	510.2	433.6	27.7	39.1	33.2
ebraska	2,405.0	437.8	917.6	1,049.6	18.2	38.2	43.6
evada	1,310.1	238.0	537.9	534.2	18.2	41.1	40.8
ew Hampshire	1,103.4	265.7	393.1	444.6	24.1	35.6	40.3
ew Jersey	11,753.8	2,146.8	4,673.5	4,933.5	18.3	39.8	42.0
ew Mexico	2,157.0	545.8	1,240.5	370.8	25.3	57.5	17.2
ew York	37,487.9	8,094.9	13,348.1	16,044.9	21.6	35.6	42.8
orth Carolina	6,915.0	1,787.6	3,397.4	1,730.0	25.9	49.1	25.0
orth Dakota	1,048.7	242.6	529.1	277.1	23.1	50.5	26.4
hio	13,902.4	2,961.7	5,719.1	5,221.6	21.3	41.1	37.6
klahoma	3,933.9	889.5	1,978.8	1,065.6	22.6	50.3	27.1
regon	4,514.7	1,090.5	1,905.4	1,518.9	24.2	42.2	33.6
ennsylvania	16,834.0	3,464.5	7,766.1	5,603.5	20.6	46.1	33.3
hode Island	1,523.0	387.0	730.4	405.6	25.4	48.0	26.6
outh Carolina	3,632.9	931.5	1,833.9	867.4	25.6	50.5	23.9
outh Dakota	981.5	268.5	378.2	334.8	27.4	38.5	34.1
ennessee	5,295.1	1,341.1	2,196.3	1,757.8	25.3	41.5	33.2
exas	17,596.8	3,415.6	7,579.9	6,601.2	19.4	43.1	37.5
tah	1,959.2	477.0	911.8	570.5	24.3	46.5	29.1
ermont	791.1	222.3	362.8	206.0	28.1	45.9	26.0
irginia	7,162.4	1,584.3	3,335.1	2,243.0	22.1	46.6	31.3
ashington	6,893.8	1,519.5	3,252.3	2,122.0	22.0	47.2	30.8
est Virginia	2,595.6	697.2	1,368.2	530.2	26.9	52.7	20.4
isconsin	7,926.7	1,603.9	3,865.4	2,457.4	20.2	48.8	31.0
yoming	1,073.8	241.7	459.4	372.7	22.5	42.8	34.7
istrict of Columbia	2,002.5	1,011.8	–	990.7	50.5	–	49.5

Before transfers among governments.
urce: Department of Commerce, Bureau of the Census.

150. State and Local General Revenue by Final Recipient Level of Government and by State[a]

Fiscal Year 1979

(Dollar Amounts in Millions)

State	Total general revenue	Amount		Percent	
		State	Local	State	Local
Total	$343,278.4	$133,831.7	$209,446.7	39.0	61.0
Alabama	4,770.7	2,366.0	2,404.7	49.6	50.4
Alaska	2,012.5	1,243.1	769.4	61.8	38.2
Arizona	3,901.2	1,400.4	2,500.8	35.9	64.1
Arkansas	2,535.5	1,295.2	1,240.3	51.1	48.9
California	39,502.5	11,714.0	27,788.5	29.7	70.3
Colorado	4,596.3	1,779.8	2,816.6	38.7	61.3
Connecticut	4,715.6	2,308.4	2,407.1	49.0	51.0
Delaware	1,077.9	644.8	433.2	59.8	40.2
Florida	11,761.7	3,845.3	7,916.4	32.7	67.3
Georgia	7,303.7	2,899.2	4,404.5	39.7	60.3
Hawaii	1,833.9	1,417.4	416.5	77.3	22.7
Idaho	1,254.9	589.4	665.5	47.0	53.0
Illinois	17,085.7	6,799.6	10,286.2	39.8	60.2
Indiana	6,653.2	2,611.4	4,041.8	39.3	60.7
Iowa	4,244.3	1,599.9	2,644.5	37.7	62.3
Kansas	3,441.0	1,482.1	1,958.9	43.1	56.9
Kentucky	4,629.1	2,547.3	2,081.8	55.0	45.0
Louisiana	6,025.6	2,940.6	3,084.9	48.8	51.2
Maine	1,538.1	841.4	696.7	54.7	45.3
Maryland	7,255.8	3,233.7	4,022.1	44.6	55.4
Massachusetts	10,570.5	4,472.1	6,098.4	42.3	57.7
Michigan	16,110.0	6,612.8	9,497.2	41.0	59.0
Minnesota	7,327.6	2,836.0	4,491.6	38.7	61.3
Mississippi	3,119.3	1,446.2	1,673.0	46.4	53.6
Missouri	5,906.0	2,442.6	3,463.4	41.4	58.6
Montana	1,305.2	620.8	684.4	47.6	52.4
Nebraska	2,405.0	966.9	1,438.1	40.2	59.8
Nevada	1,310.1	513.7	796.4	39.2	60.8
New Hampshire	1,103.4	517.6	585.9	46.9	53.1
New Jersey	11,753.8	3,907.8	7,846.1	33.2	66.8
New Mexico	2,157.0	1,157.3	999.8	53.7	46.4
New York	37,487.9	9,550.4	27,937.5	25.5	74.5
North Carolina	6,915.0	3,065.7	3,849.4	44.3	55.7
North Dakota	1,048.7	561.8	486.9	53.6	46.4
Ohio	13,902.4	4,833.8	9,068.6	34.8	65.2
Oklahoma	3,933.9	1,984.7	1,949.2	50.5	49.5
Oregon	4,514.7	1,928.0	2,586.6	42.7	57.3
Pennsylvania	16,834.0	7,064.1	9,769.9	42.0	58.0
Rhode Island	1,523.0	855.8	667.2	56.2	43.8
South Carolina	3,632.9	1,984.6	1,648.3	54.6	45.4
South Dakota	981.5	511.9	469.6	52.2	47.8
Tennessee	5,295.1	2,337.9	2,957.2	44.2	55.8
Texas	17,596.8	7,254.0	10,342.8	41.2	58.8
Utah	1,959.2	930.7	1,028.6	47.5	52.5
Vermont	791.1	485.6	305.4	61.4	38.6
Virginia	7,162.4	3,479.0	3,683.4	48.6	51.4
Washington	6,893.8	3,047.6	3,846.2	44.2	55.8
West Virginia	2,595.6	1,439.3	1,156.3	55.5	44.5
Wisconsin	7,926.7	2,950.7	4,976.0	37.2	62.8
Wyoming	1,073.8	513.4	560.4	47.8	52.2
District of Columbia	2,002.5	–	2,002.5	–	100.0

[a] After intergovernmental transfers.
Source: Department of Commerce, Bureau of the Census.

151. Per Capita State and Local General Revenue by Source[a]

Selected Fiscal Years 1902-1979

Year	Total general	From own sources			From Federal government
		Total	Taxes	Charges and miscellaneous	
902	$12	$12	$11	$2	–
913	20	20	17	3	–
922	43	42	36	6	$1
927	61	60	51	9	1
932	58	56	49	7	2
934	61	53	47	6	8
936	65	58	52	6	7
938	71	65	59	6	6
940	73	66	59	6	7
942	77	71	63	8	6
944	79	72	63	9	7
946	87	81	71	10	6
948	118	105	91	14	13
950	138	121	105	17	16
952	160	144	123	21	16
954	179	160	136	24	18
956	207	187	158	30	20
957	224	201	169	32	23
958	238	210	175	34	28
959	257	221	183	37	36
960	281	242	201	41	39
961	295	256	212	44	39
962	313	271	224	48	42
963	330	284	233	51	46
964	358	305	250	56	52
965	382	325	264	61	57
966	424	356	289	67	67
967	461	383	308	75	78
968	507	421	338	83	86
969	567	472	380	93	95
970	643	536	427	109	108
971	703	576	460	115	127
972	799	649	522	126	150
973	906	719	577	142	187
974	983	785	618	166	198
975	1,071	850	664	186	221
976	1,193	934	731	204	259
977	1,321	1,032	813	219	289
978	1,449	1,130	888	242	319
979	1,560	1,218	934	284	341

Based on resident population, excluding armed forces overseas, at the end of the fiscal year.
ource: Department of Commerce, Bureau of the Census.

152. Per Capita State and Local General Revenue by Source and State[a]

Fiscal Year 1979

State	Total general	From own sources					From Federal governmen
		Total	Taxes			Charges and miscel-laneous	
			Total	Property	Other		
Total	$1,559.65	$1,218.15	$933.74	$295.07	$638.67	$284.42	$341.50
Alabama	1,265.77	918.02	623.37	72.52	550.85	294.65	347.74
Alaska	4,956.99	4,094.12	2,546.13	826.16	1,719.97	1,547.99	862.87
Arizona	1,592.31	1,300.44	1,003.68	353.07	650.62	296.76	291.87
Arkansas	1,163.07	812.54	594.46	125.35	469.12	218.08	350.54
California	1,740.66	1,378.61	1,057.87	266.30	791.56	320.74	362.05
Colorado	1,658.13	1,333.62	972.26	326.37	645.89	361.35	324.52
Connecticut	1,513.80	1,213.90	1,012.95	456.42	556.53	200.96	299.91
Delaware	1,852.11	1,408.01	1,035.99	165.40	870.59	372.02	444.10
Florida	1,327.51	1,058.76	771.18	246.93	524.25	287.58	268.74
Georgia	1,427.34	1,066.07	751.02	209.42	541.60	315.05	361.27
Hawaii	2,004.25	1,503.81	1,194.45	190.53	1,003.93	309.35	500.45
Idaho	1,386.67	1,049.01	767.37	244.81	522.56	281.64	337.66
Illinois	1,521.57	1,213.01	998.25	349.54	648.70	214.77	308.56
Indiana	1,232.08	999.18	749.04	246.85	502.19	250.14	232.89
Iowa	1,462.55	1,187.15	893.86	338.92	554.94	293.29	275.40
Kansas	1,452.50	1,182.09	878.22	357.39	520.82	303.87	270.41
Kentucky	1,312.48	963.47	737.59	130.53	607.05	225.89	349.01
Louisiana	1,499.64	1,131.77	806.61	101.53	705.09	325.16	367.87
Maine	1,402.08	993.09	798.23	302.53	495.89	194.86	408.99
Maryland	1,749.24	1,390.49	1,054.21	276.25	777.96	336.28	358.75
Massachusetts	1,832.29	1,384.89	1,176.41	545.97	630.44	208.48	447.40
Michigan	1,749.76	1,380.50	1,049.58	375.86	673.72	330.92	369.26
Minnesota	1,804.82	1,453.29	1,096.29	311.10	785.20	356.99	351.53
Mississippi	1,284.18	913.42	636.37	137.67	498.69	277.05	370.76
Missouri	1,213.48	930.51	725.88	205.22	520.65	204.63	282.97
Montana	1,660.58	1,200.80	900.23	408.23	492.00	300.57	459.78
Nebraska	1,527.94	1,249.81	895.68	388.90	506.79	354.13	278.13
Nevada	1,866.25	1,527.26	1,126.38	354.85	771.53	400.88	338.99
New Hampshire	1,243.97	944.43	722.18	425.60	296.57	222.25	297.55
New Jersey	1,603.09	1,310.29	1,067.48	505.99	561.49	242.81	292.80
New Mexico	1,738.13	1,298.35	829.59	131.00	698.59	468.77	439.78
New York	2,124.20	1,665.51	1,369.61	481.89	887.72	285.90	458.69
North Carolina	1,233.50	914.63	711.21	162.64	548.57	203.42	318.87
North Dakota	1,596.26	1,227.02	757.25	257.09	500.16	469.77	369.25
Ohio	1,295.54	1,019.54	768.48	260.24	508.24	251.06	276.00
Oklahoma	1,360.29	1,052.71	753.24	149.47	603.77	299.47	307.57
Oregon	1,786.58	1,355.06	955.55	365.50	590.05	399.51	431.52
Pennsylvania	1,435.00	1,139.68	921.37	229.77	691.60	218.31	295.32
Rhode Island	1,639.42	1,222.80	975.15	398.72	576.42	247.65	416.62
South Carolina	1,239.05	921.35	679.32	150.63	528.69	242.02	317.71
South Dakota	1,424.47	1,034.83	740.14	342.68	397.46	294.69	389.65
Tennessee	1,208.94	902.75	662.85	155.31	507.54	239.91	306.18
Texas	1,315.15	1,059.87	749.42	273.74	475.68	310.45	255.28
Utah	1,433.23	1,084.30	805.00	230.49	574.52	279.30	348.93
Vermont	1,604.61	1,153.72	904.76	360.45	544.31	248.95	450.89
Virginia	1,378.19	1,073.34	815.00	222.93	592.07	258.34	304.85
Washington	1,755.94	1,368.90	991.66	308.08	683.58	377.25	387.04
West Virginia	1,382.10	1,010.96	773.48	130.59	642.89	237.53	371.24
Wisconsin	1,679.38	1,339.57	1,021.36	345.96	675.40	318.21	339.81
Wyoming	2,386.14	1,849.13	1,291.36	513.04	778.33	557.77	537.01
District of Columbia	3,052.63	1,510.18	1,336.07	323.48	1,012.59	174.11	1,542.45

[a] Based on resident population at the end of the fiscal year.

Source: Department of Commerce, Bureau of the Census.

153. Ranking of States According to Per Capita State and Local General Revenue by Source[a]

Fiscal Year 1979

State	Total general	From own sources					Charges and miscellaneous	From Federal government
		Total	Taxes					
			Total	Property	Other			
Alabama	44	47	50	51	31		25	28
Alaska	1	1	1	1	1		1	2
Arizona	23	18	16	16	17		23	43
Arkansas	51	51	51	49	49		44	25
California	14	12	10	28	6		15	21
Colorado	18	16	20	21	19		9	32
Connecticut	26	23	15	6	29		49	39
Delaware	7	8	13	40	5		8	9
Florida	39	35	34	31	36		27	49
Georgia	32	33	39	37	34		17	22
Hawaii	5	6	5	39	3		19	4
Idaho	35	37	36	33	37		29	31
Illinois	25	24	17	17	18		45	35
Indiana	48	41	41	32	43		34	51
Iowa	28	26	26	20	30		26	47
Kansas	29	27	27	14	38		20	48
Kentucky	41	43	43	48	22		41	26
Louisiana	27	30	30	50	11		14	20
Maine	34	42	32	25	46		50	13
Maryland	13	9	11	26	9		12	23
Massachusetts	8	10	6	2	21		46	8
Michigan	12	11	12	11	16		13	18
Minnesota	9	7	8	23	7		10	24
Mississippi	43	49	49	45	45		31	17
Missouri	49	45	44	38	39		47	44
Montana	17	25	24	8	47		21	5
Nebraska	24	20	25	10	42		11	45
Nevada	6	4	7	15	10		5	30
New Hampshire	45	44	45	7	51		42	40
New Jersey	21	17	9	4	28		37	42
New Mexico	15	19	28	46	12		4	10
New York	4	3	2	5	4		28	6
North Carolina	47	48	46	41	32		48	33
North Dakota	22	21	37	30	44		3	19
Ohio	42	39	35	29	40		33	46
Oklahoma	38	36	38	44	23		22	36
Oregon	10	14	21	12	25		6	11
Pennsylvania	30	29	22	35	13		43	41
Rhode Island	19	22	19	9	26		36	12
South Carolina	46	46	47	43	35		38	34
South Dakota	33	38	42	19	50		24	14
Tennessee	50	50	48	42	41		39	37
Texas	40	34	40	27	48		18	50
Utah	31	31	31	34	27		30	27
Vermont	20	28	23	13	33		35	7
Virginia	37	32	29	36	24		32	38
Washington	11	13	18	24	14		7	15
West Virginia	36	40	33	47	20		40	16
Wisconsin	16	15	14	18	15		16	29
Wyoming	3	2	4	3	8		2	3
District of Columbia	2	5	3	22	2		51	1

Based on resident population at the end of the fiscal year.
Source: Computed by Tax Foundation from data in Table 152.

154. State and Local General Revenue per $1,000 of Personal Income by Source

Selected Fiscal Years 1940-1979

Fiscal year	Total general	From own sources					From Federal governmen
			Taxes				
		Total	Total	Property	Other	Charges and miscellaneous	
1940	$122.37	$110.34	$99.46	$56.42	$43.05	$10.88	$12.03
1942	85.10	78.10	69.67	37.07	32.60	8.43	7.01
1944	68.12	62.17	54.80	28.75	26.04	7.37	5.96
1946	70.32	65.46	57.45	28.38	29.07	8.01	4.87
1948	83.17	74.19	64.33	29.54	34.79	9.87	8.97
1950	92.74	81.72	70.58	32.59	37.99	11.14	11.03
1952	93.59	84.06	71.82	32.16	39.66	12.24	9.54
1953	96.44	86.31	73.84	33.11	40.73	12.46	10.14
1954	101.89	91.47	77.50	35.00	42.49	13.97	10.42
1955	102.42	92.10	77.40	35.38	42.02	14.70	10.32
1956	104.93	94.84	79.81	35.56	44.25	15.03	10.09
1957	109.44	98.42	82.64	36.89	45.75	15.78	11.02
1958	115.68	102.02	85.26	39.42	45.84	16.76	13.65
1959	118.85	102.12	84.93	39.30	45.63	17.18	16.73
1960	126.26	108.82	90.29	41.01	49.28	18.53	17.44
1961	130.52	113.29	93.86	43.48	50.38	19.43	17.22
1962	132.47	114.57	94.49	43.33	51.16	20.07	17.90
1963	136.55	117.61	96.14	43.62	52.52	21.47	18.94
1964	148.27	126.60	103.52	46.02	57.50	23.08	21.66
1965	151.41	128.94	105.04	46.68	58.36	23.90	22.46
1966	156.04	131.38	106.63	46.36	60.27	24.75	24.65
1967	157.11	130.63	105.09	44.87	60.21	25.54	26.48
1968	161.99	134.51	108.10	44.39	63.71	26.41	27.48
1969	167.54	139.53	112.20	44.86	67.34	27.33	28.01
1970	175.62	146.27	116.58	45.74	70.84	29.68	29.35
1971	181.39	148.67	118.87	47.37	71.50	29.79	32.72
1972	195.47	158.90	127.88	50.02	77.85	31.02	36.57
1973	203.33	161.36	129.47	48.41	81.06	31.89	41.97
1974	196.38	156.83	123.58	45.14	78.44	33.25	39.54
1975	198.15	157.29	122.84	44.71	78.13	34.45	40.86
1976	203.74	159.33	124.72	45.33	79.41	34.81	44.21
1977	207.61	162.15	128.09	45.52	82.57	34.06	45.46
1978	208.09	162.26	127.53	43.74	83.79	34.72	45.83
1979	200.92	156.93	120.29	38.01	82.28	36.64	43.99

Source: Department of Commerce, Bureau of the Census and Bureau of Economic Analysis; and Tax Foundation computations.

155. State and Local General Revenue Per $1,000 of Personal Income by Source and State

Fiscal Year 1979

State	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
otal	$200.92	$156.93	$120.29	$38.01	$82.28	$36.64	$43.99
labama	202.66	146.99	99.81	11.61	88.20	47.18	55.68
laska	455.84	376.49	234.14	75.97	158.17	142.35	79.35
rizona	224.83	183.62	141.71	49.85	91.86	41.90	41.21
rkansas	194.34	135.77	99.33	20.94	78.39	36.44	58.57
alifornia	198.50	157.21	120.63	30.37	90.26	36.58	41.29
olorado	212.36	170.79	124.51	41.80	82.71	46.28	41.56
onnecticut	170.78	136.94	114.28	51.49	62.79	22.67	33.83
elaware	216.80	164.82	121.27	19.36	101.91	43.55	51.98
lorida	180.72	144.13	104.98	33.62	71.36	39.15	36.59
eorgia	214.27	160.04	112.74	31.44	81.30	47.30	54.23
awaii	245.67	184.33	146.41	23.35	123.06	37.92	61.34
daho	203.86	154.22	112.81	35.99	76.82	41.41	49.64
linois	170.70	136.09	111.99	39.22	72.77	24.09	34.62
ndiana	160.66	130.29	97.67	32.19	65.48	32.62	30.37
owa	183.18	148.69	111.95	42.45	69.50	36.74	34.49
ansas	185.95	151.33	112.43	45.75	66.68	38.90	34.62
entucky	200.27	147.02	112.55	19.92	92.63	34.47	53.26
ouisiana	226.20	170.71	121.67	15.31	106.36	49.05	55.49
aine	223.98	158.65	127.52	48.30	79.22	31.13	65.34
aryland	209.43	166.48	126.22	33.07	93.15	40.26	42.95
assachusetts	231.04	174.63	148.34	68.84	79.50	26.29	56.42
ichigan	206.69	163.07	123.98	44.40	79.58	39.09	43.62
innesota	231.13	186.11	140.40	39.84	100.56	45.72	45.02
ississippi	234.71	166.95	116.31	25.16	91.15	50.64	67.76
issouri	166.19	127.44	99.41	28.11	71.30	28.03	38.75
ontana	246.31	178.11	133.53	60.55	72.98	44.58	68.20
ebraska	202.64	165.76	118.79	51.58	67.21	46.97	36.89
evada	210.32	172.12	126.94	39.99	86.95	45.18	38.20
ew Hampshire	172.16	130.71	99.95	58.90	41.05	30.76	41.74
ew Jersey	182.85	149.45	121.76	57.71	64.05	27.70	33.40
ew Mexico	270.68	202.19	129.19	20.40	108.79	73.00	68.49
ew York	256.83	201.37	165.60	58.26	107.34	35.78	55.46
orth Carolina	188.57	139.82	108.72	24.86	83.86	31.10	48.75
orth Dakota	224.24	172.37	106.37	36.12	70.25	65.99	51.87
hio	164.66	129.58	97.67	33.08	64.59	31.91	35.08
klahoma	191.38	148.11	105.97	21.03	84.94	42.13	43.27
regon	228.30	173.16	122.11	46.71	75.40	51.05	55.14
ennsylvania	185.11	147.02	118.86	29.64	89.22	28.16	38.10
hode Island	218.07	162.65	129.71	53.04	76.67	32.94	55.42
outh Carolina	198.02	147.25	108.57	24.07	84.50	38.68	50.78
outh Dakota	207.37	150.64	107.75	49.89	57.86	42.90	56.72
ennessee	185.62	138.61	101.77	23.85	77.92	36.84	47.01
exas	174.92	140.96	99.67	36.41	63.26	41.29	33.95
tah	228.22	172.66	128.18	36.70	91.48	44.47	55.56
ermont	247.44	177.91	139.52	55.58	83.94	38.39	69.53
irginia	181.36	141.25	107.25	29.34	77.91	34.00	40.12
ashington	215.04	167.64	121.44	37.73	83.71	46.20	47.40
est Virginia	210.71	154.12	117.90	19.91	97.99	36.21	56.60
isconsin	224.93	179.42	136.80	46.34	90.46	42.62	45.51
yoming	293.54	227.48	158.86	63.11	95.75	68.62	66.06
istrict of Columbia	299.60	148.22	131.13	31.75	99.38	17.09	151.38

ource: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

156. Ranking of States According to State and Local General Revenue by Source Per $1,000 of Personal Income

Fiscal Year 1979

State	Total	From own sources						From Federal government
		Total	Taxes			Charges and miscellaneous		
			Total	Property	Other			
Alabama	30	39	46	51	19	9		14
Alaska	1	1	1	1	1	1		2
Arizona	16	7	6	13	13	21		37
Arkansas	35	47	49	45	31	34		10
California	33	27	25	35	17	33		36
Colorado	23	16	18	20	26	11		35
Connecticut	47	45	30	11	49	50		49
Delaware	20	22	24	49	6	17		22
Florida	44	40	43	29	39	25		43
Georgia	22	25	32	34	27	8		20
Hawaii	8	6	5	43	2	30		9
Idaho	29	28	31	28	34	22		25
Illinois	48	46	35	23	38	49		45
Indiana	51	49	50	32	45	40		51
Iowa	41	33	36	19	42	32		47
Kansas	38	30	34	17	44	27		46
Kentucky	32	37	33	47	12	37		21
Louisiana	14	17	22	50	5	7		16
Maine	18	26	15	14	30	42		8
Maryland	26	20	17	31	11	24		33
Massachusetts	11	11	4	2	29	48		13
Michigan	28	23	19	18	28	26		31
Minnesota	10	5	7	22	7	13		30
Mississippi	9	19	29	39	15	6		6
Missouri	49	51	48	38	40	46		39
Montana	7	9	10	4	37	15		5
Nebraska	31	21	27	10	43	10		42
Nevada	25	15	16	21	20	14		40
New Hampshire	46	48	45	5	51	44		34
New Jersey	42	32	21	7	47	47		50
New Mexico	4	3	13	46	3	2		4
New York	5	4	2	6	4	36		17
North Carolina	37	43	37	40	24	43		26
North Dakota	17	14	41	27	41	4		23
Ohio	50	50	51	30	46	41		44
Oklahoma	36	35	42	44	21	20		32
Oregon	12	12	20	15	36	5		19
Pennsylvania	40	38	26	36	18	45		41
Rhode Island	19	24	12	9	35	39		18
South Carolina	34	36	38	41	22	28		24
South Dakota	27	31	39	12	50	18		11
Tennessee	39	44	44	42	32	31		28
Texas	45	42	47	26	48	23		48
Utah	13	13	14	25	14	16		15
Vermont	6	10	8	8	23	29		3
Virginia	43	41	40	37	33	38		38
Washington	21	18	23	24	25	12		27
West Virginia	24	29	28	48	9	35		12
Wisconsin	15	8	9	16	16	19		29
Wyoming	3	2	3	3	10	3		7
District of Columbia	2	34	11	33	8	51		1

Source: Computed by Tax Foundation from data in Table 155.

157. State and Local Tax Collections by Level of Government and Source[a]

Selected Fiscal Years 1902-1979

(Millions)

Year	Level of government			State and local by source				
	Total	State	Local	Individual income	Corporation income	Sales and gross receipts	Property	Other taxes including licenses
1902	$860	$156	$704	–	–	$28	$706	$126
1913	1.609	301	1.308	–	–	58	1.332	219
1922	4.016	947	3.069	$43	$58	154	3.321	440
1927	6.087	1.608	4.479	70	92	470	4.730	725
1932	6.164	1.890	4.274	74	79	752	4.487	772
1934	5.912	1.979	3.933	80	49	1.008	4.076	699
1936	6.701	2.618	4.083	153	113	1.484	4.093	858
1938	7.605	3.132	4.473	218	165	1.794	4.440	988
1940	7.810	3.313	4.497	224	156	1.982	4.430	1.018
1942	8.528	3.903	4.625	276	272	2.351	4.537	1.092
1944	8.774	4.071	4.703	342	451	2.289	4.604	1.089
1946	10.094	4.937	5.157	422	447	2.986	4.986	1.254
1948	13.342	6.743	6.599	543	592	4.442	6.126	1.638
1950	15.914	7.930	7.984	788	593	5.154	7.349	2.030
1952	19.323	9.857	9.466	998	846	6.357	8.652	2.471
1953	20.908	10.552	10.356	1.065	817	6.927	9.375	2.723
1954	22.067	11.089	10.978	1.127	778	7.276	9.967	2.918
1955	23.483	11.597	11.886	1.237	744	7.643	10.735	3.125
1956	26.368	13.375	12.992	1.538	890	8.691	11.749	3.501
1957	28.817	14.531	14.286	1.754	984	9.467	12.864	3.748
1958	30.380	14.919	15.461	1.759	1.018	9.829	14.047	3.725
1959	32.379	15.848	16.531	1.994	1.001	10.437	14.983	3.966
1960	36.117	18.036	18.081	2.463	1.180	11.849	16.405	4.220
1961	38.861	19.057	19.804	2.613	1.266	12.463	18.002	4.518
1962	41.554	20.561	20.993	3.037	1.308	13.494	19.054	4.662
1963	44.014	22.117	21.897	3.267	1.505	14.446	19.833	4.963
1964	47.785	24.243	23.542	3.791	1.695	15.762	21.241	5.296
1965	51.243	26.126	25.116	4.090	1.929	17.118	22.583	5.521
1966	56.647	29.380	27.267	4.760	2.038	19.085	24.670	6.094
1967	61.000	31.926	29.074	5.825	2.227	20.530	26.047	6.371
1968	67.572	36.400	31.171	7.308	2.518	22.911	27.747	7.087
1969	76.712	41.931	34.781	8.908	3.180	26.519	30.673	7.432
1970	86.795	47.962	38.833	10.812	3.738	30.322	34.054	7.868
1971	94.975	51.541	43.434	11.900	3.424	33.233	37.852	8.567
1972	109.609	59.870	49.739	15.227	4.416	37.518	42.877	9.572
1973	121.102	68.069	53.032	17.994	5.425	42.047	45.283	10.354
1974	130.673	74.207	56.466	19.491	6.015	46.098	47.705	11.364
1975	141.465	80.155	61.310	21.454	6.642	49.815	51.491	12.063
1976	156.813	89.256	67.557	24.575	7.273	54.547	57.001	13.417
1977	175.936	101.085	74.852	29.246	9.174	60.641	62.527	14.348
1978	193.642	113.261	80.381	33.176	10.738	67.956	66.422	15.350
1979	205.514	124.908	80.606	36.932	12.128	74.247	64.944	17.263

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table 146.

Source: Department of Commerce, Bureau of the Census.

148. State and Local General Revenue by Source and State—Continued

Fiscal Year 1979

(Millions)

State	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
New Jersey	11,753.8	9,607.0	7,826.7	3,709.9	4,116.8	1,780.3	2,146.8
New Mexico	2,517.0	1,611.3	1,029.5	162.6	866.9	581.8	545.8
New York	37,487.9	29,393.0	24,170.9	8,504.4	15,666.5	5,222.1	8,094.9
North Carolina	6,915.0	5,127.4	3,987.0	911.7	3,075.3	1,140.4	1,787.6
North Dakota	1,048.7	806.2	497.5	168.9	328.6	308.7	242.6
Ohio	13,902.4	10,940.7	8,246.6	2,792.6	5,454.0	2,694.1	2,961.7
Oklahoma	3,933.9	3,044.4	2,178.4	432.3	1,746.1	866.0	889.5
Oregon	4,514.7	3,424.2	2,414.7	923.6	1,491.1	1,009.5	1,090.5
Pennsylvania	16,834.0	13,369.5	10,808.6	2,695.4	8,113.2	2,560.9	3,464.5
Rhode Island	1,523.0	1,136.0	905.9	370.4	535.5	230.1	387.0
South Carolina	3,632.9	2,701.4	1,991.8	441.7	1,550.1	709.6	931.5
South Dakota	981.5	713.0	510.0	236.1	273.9	203.0	268.5
Tennessee	5,295.1	3,954.1	2,903.3	680.2	2,223.1	1,050.8	1,341.1
Texas	17,596.8	14,181.1	10,027.2	3,662.7	6,364.5	4,153.9	3,415.6
Utah	1,959.2	1,482.2	1,100.4	315.1	785.3	381.8	477.0
Vermont	791.1	568.8	446.0	177.7	268.3	122.8	222.3
Virginia	7,162.4	5,578.1	4,235.6	1,158.6	3,077.0	1,342.5	1,584.3
Washington	6,893.8	5,374.3	3,893.2	1,209.5	2,683.7	1,481.1	1,519.5
West Virginia	2,595.6	1,898.6	1,452.6	245.3	1,207.3	446.0	697.2
Wisconsin	7,926.7	6,322.8	4,820.8	1,632.9	3,187.9	1,502.0	1,603.9
Wyoming	1,073.8	832.1	581.1	230.9	350.2	251.0	241.7
District of Columbia	2,002.5	990.7	876.5	212.2	664.3	114.2	1,011.8

Source: Department of Commerce, Bureau of the Census.

158. Percentage Distribution of State and Local Tax Collections by Level of Government and Source[a]

Selected Fiscal Years 1902-1979

Year	By level of government		State and local by source				
	State	Local	Individual income	Corporation income	Sales and gross receipts	Property	Other taxes including licenses
	Percent of total						
1902	18.1	81.9	–	–	3.3	82.1	14.7
1913	18.7	81.3	–	–	3.6	82.8	13.6
1922	23.6	76.4	1.1	1.4	3.8	82.7	11.0
1927	26.4	73.6	1.1	1.5	7.7	77.7	11.9
1932	30.7	69.3	1.2	1.3	12.2	72.8	12.5
1934	33.5	66.5	1.4	.8	17.0	68.9	11.8
1936	39.1	60.9	2.3	1.7	22.1	61.1	12.8
1938	41.2	58.8	2.9	2.2	23.6	58.4	13.0
1940	42.4	57.6	2.9	2.0	25.4	56.7	13.0
1942	45.8	54.2	3.2	3.2	27.6	53.2	12.8
1944	46.4	53.6	3.9	5.1	26.1	52.5	12.4
1946	48.9	51.1	4.2	4.4	29.6	49.4	12.4
1948	50.5	49.5	4.1	4.4	33.3	45.9	12.3
1950	49.8	50.2	5.0	3.7	32.4	46.2	12.8
1952	51.0	49.0	5.2	4.4	32.9	44.8	12.8
1953	50.5	49.5	5.1	3.9	33.1	44.8	13.0
1954	50.3	49.7	5.1	3.5	33.0	45.2	13.2
1955	49.4	50.6	5.3	3.2	32.5	45.7	13.3
1956	50.7	49.3	5.8	3.4	33.0	44.6	13.3
1957	50.4	49.6	6.1	3.4	32.9	44.6	13.0
1958	49.1	50.9	5.8	3.4	32.4	46.2	12.3
1959	48.9	51.1	6.2	3.1	32.2	46.3	12.2
1960	49.9	50.1	6.8	3.3	32.8	45.4	11.7
1961	49.0	51.0	6.7	3.3	32.1	46.3	11.6
1962	49.5	50.5	7.3	3.1	32.5	45.9	11.2
1963	50.2	49.8	7.4	3.4	32.8	45.1	11.3
1964	50.7	49.3	7.9	3.5	33.0	44.5	11.1
1965	51.0	49.0	8.0	3.8	33.4	44.1	10.8
1966	51.9	48.1	8.4	3.6	33.6	43.5	10.9
1967	52.3	47.7	9.6	3.7	33.7	42.7	10.4
1968	53.9	46.1	10.8	3.7	33.9	41.1	10.5
1969	54.7	45.3	11.6	4.1	34.6	40.0	9.7
1970	55.3	44.7	12.5	4.3	35.0	39.2	9.0
1971	54.3	45.7	12.5	3.6	3[illegible].0	39.9	9.0
1972	55.0	45.0	14.0	4.1	34.5	38.7	8.8
1973	56.2	43.8	14.9	4.5	34.7	37.4	8.5
1974	56.8	43.2	14.9	4.6	35.3	36.5	8.7
1975	56.7	43.3	15.2	4.7	35.2	36.4	8.5
1976	56.9	43.1	15.7	4.6	34.8	36.4	8.6
1977	57.5	42.5	16.6	5.2	34.4	35.6	8.2
1978	58.5	41.5	17.1	5.5	34.9	34.3	8.1
1979	60.8	39.2	18.0	5.9	36.1	31.6	8.4

[a] Total excludes unemployment compensation taxes included in insurance trust revenue in Table 146.

Source: Computed from data in Table 157.

159. State and Local Total and Per Capita Tax Collections by State

Selected Fiscal Years 1957-1979

State	Amount (millions)			Per capita[a]		
	1957	1967	1979	1957	1967	1979
Total	$28,817	$61,000	$205,514	$169.14	$308.29	$933.74
Alabama	320	677	2,350	102.92	191.37	623.37
Alaska	—	86	1,034	—	315.60	2,546.13
Arizona	183	524	2,459	162.74	320.57	1,003.68
Arkansas	179	393	1,296	103.05	199.46	594.46
California	3,311	7,785	24,007	232.13	406.47	1,057.87
Colorado	314	678	2,695	188.93	343.15	972.26
Connecticut	462	983	3,155	195.83	335.92	1,012.95
Delaware	59	178	603	137.98	339.52	1,035.99
Florida	667	1,623	6,833	152.51	270.74	771.18
Georgia	470	1,025	3,843	124.79	227.33	751.02
Hawaii	—	300	1,093	—	406.60	1,194.45
Idaho	100	205	694	156.25	293.49	767.37
Illinois	1,732	3,250	11,209	179.10	298.32	998.25
Indiana	638	1,471	4,045	140.98	294.27	749.04
Iowa	490	919	2,594	180.28	333.77	893.86
Kansas	369	717	2,080	173.23	315.21	878.22
Kentucky	325	674	2,602	110.99	211.40	737.59
Louisiana	498	959	3,241	159.95	261.81	806.61
Maine	141	253	876	149.20	260.20	798.23
Maryland	461	1,172	4,373	160.53	318.42	1,054.21
Massachusetts	1,018	2,004	6,787	206.50	369.70	1,176.41
Michigan	1,396	2,715	9,664	184.48	316.31	1,049.58
Minnesota	600	1,256	4,451	183.29	350.74	1,096.29
Mississippi	234	461	1,546	112.23	196.47	636.37
Missouri	554	1,199	3,533	132.14	260.46	725.88
Montana	126	213	708	188.89	303.59	900.23
Nebraska	201	390	1,410	144.38	271.48	895.68
Nevada	60	166	791	231.78	374.31	1,126.38
New Hampshire	87	177	641	152.25	257.86	722.18
New Jersey	991	2,240	7,827	172.67	319.84	1,067.48
New Mexico	128	272	1,030	151.25	270.98	829.59
New York	3,723	8,424	24,171	227.40	459.40	1,369.61
North Carolina	503	1,129	3,987	115.20	224.56	711.21
North Dakota	108	178	498	176.14	279.11	757.25
Ohio	1,404	2,612	8,247	149.21	249.77	768.48
Oklahoma	346	629	2,178	151.85	252.09	753.24
Oregon	350	631	2,415	204.20	315.80	955.55
Pennsylvania	1,777	3,242	10,809	162.21	278.77	921.37
Rhode Island	130	267	906	152.92	296.60	975.15
South Carolina	246	511	1,992	108.05	196.52	679.32
South Dakota	113	204	510	169.37	303.34	740.14
Tennessee	404	821	2,903	117.73	210.86	662.85
Texas	1,259	2,471	10,027	138.78	227.36	749.42
Utah	137	300	1,100	165.59	292.59	805.00
Vermont	65	134	446	172.53	321.05	904.76
Virginia	492	1,071	4,236	127.89	236.04	815.00
Washington	514	1,209	3,893	188.67	359.11	991.66
West Virginia	220	400	1,453	119.48	222.69	773.48
Wisconsin	709	1,518	4,821	187.00	362.29	1,021.36
Wyoming	61	110	581	193.14	350.20	1,291.36
District of Columbia	143	275	876	187.76	339.84	1,336.07

[a] Based on population, excluding armed forces overseas, at end of fiscal year.

Source: Department of Commerce, Bureau of the Census.

160. State and Local Debt Outstanding, Issued, and Retired

Fiscal Years 1957-1979

(Millions)

Year	Debt outstanding[a]			Long-term debt issued	Long-term debt retired
	Total	Long-term	Short-term		
1957	$53,039	$50,845	$2,194	$6,776	$2,716
1958	58,187	55,737	2,450	7,865	2,839
1959	64,110	61,127	2,983	8,147	3,222
1960	69,955	66,801	3,154	7,955	3,458
1961	75,023	71,540	3,483	8,081	3,696
1962	81,278	77,543	3,735	9,585	4,227
1963	85,056	81,110	3,946	8,744	4,358
1964	92,222	87,527	4,695	11,243	5,045
1965	99,512	94,204	5,309	11,249	5,040
1966	107,051	101,000	6,051	12,129	5,641
1967	113,659	106,649	7,010	12,110	5,694
1968	121,158	112,731	8,427	13,357	6,002
1969	133,548	123,466	10,083	15,453	6,538
1970	143,570	131,415	12,155	12,848	7,011
1971	158,827	143,617	15,210	19,232	7,670
1972	175,158	159,098	16,061	22,104	8,174
1973	188,485	172,605	15,879	21,804	9,013
1974	206,616	189,953	16,663	12,218	9,955
1975	219,926	200,140	19,786	21,125	10,904
1976	240,532	221,754	18,777	31,671	11,348
1977	257,532	244,147	13,385	32,342	13,219
1978	280,433	269,003	11,430	39,980	16,715
1979	304,103	292,302	11,801	42,085	27,056

[a] End of fiscal year.

Source: Department of Commerce, Bureau of the Census.

161. Income and Expenditure of All Public and Private Higher Education Institutions[a]

Selected School Years 1953-54—1976-79[b]

(Millions)

Item	Public and private institutions			Publicly controlled institutions		
	1953-54	1965-66	1978-79	1953-54	1965-66	1978-79
Total current income	$2,966.3	$12,734.2	$51,837.8	$1,651.4	$7,345.2	$34,527.5
From public sources	1,259.3	5,954.5	25,788.1	1,033.1	4,566.4	22,018.6
Federal	419.5	2,653.8	7,851.3	217.0	1,358.3	4,539.1
State	751.6	2,984.3	16,363.8	729.7	2,899.1	16,018.1
Local	88.2	316.5	1,573.0	86.4	309.0	1,461.4
Student fees and tuition	554.2	2,669.7	10,704.2	148.1	850.9	4,380.6
Endowment income	127.5	316.2	985.2	14.7	29.9	153.6
Private gifts and grants	191.3	640.7	2,489.4	38.6	155.4	835.9
Sales and services	775.2	3,153.0	10,541.9	390.5	1,742.6	6,455.4
Educational activities	165.5	704.0[c]	1,037.1	93.8	397.7[c]	698.8
Auxiliary enterprises	576.8	2,139.1	5,741.3	286.3	1,207.8	3,627.9
Hospitals	(d)	(d)	3,763.5	(d)	(d)	2,128.7
Other	32.9	309.9	1,329.0	10.4	137.1	683.3
Miscellaneous	58.8	(c)	—	26.6	(c)	—
Total current expenditures	2,902.5	12,509.5	50,721.0	1,597.5	7,063.2	33,732.9
Current general expenses	2,363.1	10,376.6	39,833.1	1,324.9	5,902.7	27,490.4
Instruction	966.8	3,911.4	16,662.8	555.5	2,456.4	12,065.3
Research	374.9	2,448.3	4,447.8	203.2	1,145.1	2,943.5
Administration	290.5	1,251.1	4,557.3	124.2	606.6	2,845.8
Libraries	73.4	346.2	1,426.6	39.2	200.1	953.0
Extension and public service	114.7	438.4	1,593.1	108.3	392.5	1,334.3
Plant operation and maintenance	280.0	844.5	4,178.6	156.8	489.2	2,913.7
Scholarships and fellowships	74.8	425.5	1,944.6	25.1	153.3	861.6
Other	188.0	711.2	5,022.3	112.6	459.5	3,573.3
Other current expenses	539.3	2,132.8	10,887.9	272.4	1,160.6	6,242.5
Auxiliary enterprises	539.3	1,887.7	5,750.0	227.4	1,041.7	3,657.9
Hospitals	(d)	(d)	4,130.8	(d)	(d)	2,522.2
Other	—	245.1	1,007.1	—	118.9	62.4

[a] Includes junior colleges.
[b] Data for 1953-54 include Alaska, Canal Zone, Guam, Hawaii, Puerto Rico, and the Virgin Islands; 1965-66 and 1978-79 data are for 50 states and the District of Columbia.
Includes miscellaneous income.
[d] Included in miscellaneous general income and expenditures.
Source: Department of Education, National Center for Education Statistics.

162. Higher Education Enrollments and College-Age Population

School Years 1963-64 to 1988-89, Actual and Projected

(Thousands)

School year	College-age population[a] (age 18-24)	Fall enrollment in institutions of higher education[b]		
		Total	Publicly controlled	Privately controlled
1963-64	18,153	4,766	3,066	1,700
1964-65	n.a.	5,280	3,468	1,812
1965-66	20,202	5,921	3,970	1,951
1966-67	21,346	6,390	4,349	2,041
1967-68	22,244	6,912	4,816	2,096
1968-69	22,787	7,513	5,431	2,082
1969-70	23,575	8,005	5,897	2,108
1970-71	24,687	8,581	6,428	2,153
1971-72	25,779	8,949	6,804	2,144
1972-73	25,914	9,215	7,071	2,144
1973-74	26,397	9,602	7,420	2,183
1974-75	26,916	10,224	7,989	2,235
1975-76	27,604	11,185	8,835	2,350
1976-77	28,162	11,012	8,653	2,359
1977-78	28,624	11,286	8,847	2,439
1978-79	28,980	11,260	8,786	2,474
1979-80	29,299	11,570	9,037	2,533
1980-81	29,462	11,611	9,124	2,487
1981-82	29,512	11,690	9,200	2,490
1982-83	29,358	11,670	9,194	2,476
1983-84	29,022	11,613	9,159	2,454
1984-85	28,479	11,492	9,072	2,420
1985-86	27,854	11,358	8,974	2,384
1986-87	27,084	11,215	8,872	2,343
1987-88	26,446	11,104	8,793	2,311
1988-89	25,967	11,048	8,754	2,294

[a] As of July 1 preceding the school year; data include armed forces overseas.

[b] Beginning 1978-79 data are projected.

Source: Department of Education, National Center for Education Statistics; Department of Commerce, Bureau of the Census.

163. Capital Outlay of State and Local Governments by Major Function and State

Fiscal Year 1979

(Millions)

State	Total[a]	Local schools	Institutions of higher learning	Highways	Health and hospitals	Sewerage	Water supply systems	Other utility systems[b]
otal	$53,196.0	$6,370.1	$2,781.1	$15,566.5	$1,983.6	$5,619.0	$2,700.7	$5,657.2
labama	709.3	122.5	62.2	260.6	33.3	39.9	41.2	26.9
laska	447.8	83.8	28.1	111.5	1.1	26.6	10.5	26.5
rizona	1,128.1	156.6	47.6	253.4	8.5	30.2	38.0	401.1
rkansas	425.4	64.5	19.7	164.9	18.8	15.3	22.7	13.8
alifornia	4,195.5	364.5	251.0	852.6	111.2	562.2	319.7	361.8
olorado	948.8	153.6	53.5	209.4	24.2	64.7	121.4	144.3
onnecticut	519.1	40.1	9.6	138.8	19.0	119.5	10.2	30.0
elaware	104.8	7.8	13.5	32.0	1.7	11.5	3.0	1.6
lorida	2,206.4	294.7	157.3	648.7	61.0	261.2	109.2	72.4
eorgia	1,656.6	166.0	93.1	475.7	57.2	74.7	68.5	355.5
awaii	318.5	30.5	24.2	79.1	16.8	23.2	25.2	6.1
daho	211.2	35.9	14.9	89.0	6.8	6.3	15.7	1.3
llinois	2,340.2	293.5	56.0	758.3	53.8	408.9	114.7	106.4
ndiana	841.5	131.3	60.5	325.5	27.4	80.1	26.5	36.3
owa	735.2	74.8	51.7	342.9	33.6	45.9	21.9	35.0
ansas	712.3	108.1	53.4	239.8	64.3	31.6	40.8	51.9
entucky	1,146.8	136.1	90.3	598.1	14.6	91.7	28.9	19.0
ouisiana	882.4	92.3	73.6	321.0	51.8	37.1	25.0	12.6
aine	206.5	23.6	4.5	81.3	9.1	19.6	25.8	.4
aryland	1,226.3	115.3	65.9	331.5	49.9	116.4	67.9	1.5
assachusetts	1,377.2	116.1	34.9	239.3	50.4	206.8	53.7	380.3
ichigan	1,844.1	230.0	117.6	557.8	118.1	256.3	77.5	36.2
innesota	1,070.8	127.1	54.5	409.5	29.7	128.8	41.6	45.4
ississippi	453.3	49.9	27.4	209.4	25.8	6.0	12.3	4.6
issouri	859.0	85.4	22.4	389.4	29.5	87.0	27.0	45.3
ontana	247.9	37.0	7.4	109.6	22.0	8.9	5.3	.1
ebraska	798.8	50.7	27.8	191.7	8.1	27.4	23.5	359.6
evada	287.6	29.7	8.0	90.1	18.1	28.8	41.6	1.0
ew Hampshire	152.9	20.3	2.8	72.6	12.5	5.0	3.1	(c)
ew Jersey	1,346.7	140.0	48.4	306.6	89.4	311.5	32.2	18.7
ew Mexico	384.7	54.4	29.1	152.4	11.7	23.6	26.4	4.6
ew York	3,861.2	291.7	109.7	965.2	143.7	634.5	109.6	460.0
orth Carolina	1,427.0	126.7	71.3	440.7	49.2	76.3	85.0	294.0
orth Dakota	227.3	21.7	9.8	117.4	2.5	16.3	13.3	3.5
hio	2,131.7	217.1	134.2	586.2	154.2	417.3	72.8	26.8
klahoma	708.5	124.6	39.0	200.8	10.5	54.5	50.3	65.7
regon	707.0	113.9	57.0	179.4	8.1	73.2	47.8	19.9
ennsylvania	1,986.0	241.1	80.5	373.2	170.4	294.7	73.6	43.8
hode Island	128.9	3.1	3.2	32.0	5.7	29.9	5.8	7.5
outh Carolina	659.8	103.5	61.5	123.2	25.7	43.4	31.2	168.6
outh Dakota	216.5	31.7	12.7	76.3	2.6	7.2	11.1	35.8
ennessee	981.5	142.4	41.5	338.4	36.8	50.2	75.3	89.8
exas	4,109.2	737.6	240.4	1,218.7	127.3	371.9	403.3	398.5
tah	384.8	115.8	23.2	114.7	19.8	13.0	22.8	10.0
ermont	107.3	13.2	15.6	32.8	.9	5.6	5.1	5.4
irginia	1,301.4	154.7	59.7	535.5	49.8	140.4	93.4	10.2
ashington	2,389.1	264.1	65.7	425.7	32.5	102.3	62.5	1,087.3
est Virginia	527.6	76.0	40.1	308.2	7.9	15.0	4.4	1.2
isconsin	845.8	102.1	75.5	321.6	34.1	80.2	27.1	14.3
yoming	242.0	42.8	9.9	106.8	5.0	4.3	17.5	.6
istrict of Columbia	467.4	10.5	19.5	27.6	17.3	32.4	8.1	314.3

Includes amounts for categories not shown.
Electric, gas supply, and transit systems.
Represents zero or rounds to zero.
ource: Department of Commerce, Bureau of the Census.

164. Public Assistance Payments by Type of Program[a]

ALL GOVERNMENTS

Calendar Years 1936-1979[b]

(Millions)

Year	Total money and medical payments	Money payments[c]						Medical vendor payments[d]
		Total money payments	Old-age assistance	Aid to the blind	Aid to the permanently and totally disabled[e]	Aid to families with dependent children	General assistance	
1936	$655.1	$655.1	$155.5	$12.8	–	$49.7	$437.1	–
1937	802.9	802.9	309.6	16.2	–	70.5	406.7	–
1938	987.0	987.0	394.9	19.0	–	97.6	475.6	–
1939	1,050.8	1,050.8	433.5	20.4	–	114.8	482.1	–
1940	1,020.1	1,020.1	472.8	21.7	–	133.4	392.2	–
1941	989.4	989.4	540.1	22.9	–	153.3	273.2	–
1942	956.8	956.8	593.4	24.6	–	158.4	180.4	–
1943	926.3	926.3	650.0	25.0	–	140.4	110.9	–
1944	940.4	940.4	690.7	25.3	–	135.1	89.3	–
1945	987.9	987.9	725.7	26.5	–	149.5	86.3	–
1946	1,179.3	1,179.3	819.8	30.7	–	208.4	120.4	–
1947	1,480.8	1,480.8	986.4	36.2	–	294.0	164.2	–
1948	1,730.7	1,730.7	1,128.2	41.3	–	362.8	198.5	–
1949	2,175.0	2,175.0	1,372.9	48.4	–	472.4	281.3	–
1950	2,354.5	2,354.5	1,453.9	52.6	$8.0	547.2	292.8	–
1951	2,382.8	2,279.6	1,427.6	54.5	54.3	548.8	194.5	$103.2
1952	2,451.0	2,311.5	1,462.9	59.5	81.5	538.0	169.5	139.5
1953	2,539.9	2,374.2	1,513.3	63.6	102.0	544.0	151.3	165.7
1954	2,642.7	2,451.8	1,497.6	65.2	119.8	573.1	196.0	190.9
1955	2,748.1	2,516.6	1,488.0	67.8	134.6	612.2	214.0	231.5
1956	2,853.1	2,584.2	1,529.0	72.9	150.1	634.9	197.2	268.9
1957	3,090.3	2,788.2	1,609.4	78.7	172.2	716.8	211.1	302.1
1958	3,426.5	3,068.7	1,647.4	81.5	196.6	839.9	303.3	357.8
1959	3,657.7	3,200.8	1,620.7	83.6	217.3	937.2	342.0	456.9
1960	3,798.9	3,276.7	1,629.5	86.2	237.4	1,000.8	322.5	522.2
1961	4,115.2	3,426.9	1,571.3	84.7	256.9	1,156.8	356.0	688.3
1962	4,456.1	3,531.1	1,571.2	84.0	282.7	1,298.8	292.7	925.0
1963	4,731.3	3,666.6	1,615.0	85.3	318.9	1,365.9	279.6	1,064.7
1964	5,097.9	3,842.8	1,613.0	86.6	357.9	1,510.4	272.7	1,255.1
1965	5,505.9	4,025.9	1,600.7	85.1	417.7	1,660.2	259.2	1,480.0
1966	6,747.9	4,336.1	1,633.7	85.6	487.3	1,863.9	263.9	2,411.8
1967	8,439.2	4,956.9	1,702.1	87.7	574.6	2,266.4	325.8	3,482.3
1968	10,126.2	5,694.9	1,676.6	88.9	658.6	2,849.3	421.2	4,431.3
1969	11,748.4	6,669.0	1,752.7	92.2	788.1	3,563.4	472.4	5,079.4
1970	14,221.0	8,431.8	1,862.4	98.3	999.9	4,853.0	618.3	5,789.2
1971	17,579.3	10,143.4	1,888.9	100.8	1,189.6	6,203.5	760.6	7,435.9
1972	19,994.0	11,022.5	1,876.8	105.5	1,390.5	6,909.3	740.5	8,971.5
1973	21,553.4	11,357.9	1,743.5	104.4	1,609.6	7,212.0	688.5	10,195.5
1974	20,656.5	8,749.7	(f)	(f)	(f)	7,916.6	825.4	11,906.8
1975	25,205.2	10,356.8	(f)	(f)	(f)	9,211.0	1,138.2	14,848.4
1976	28,001.7	11,375.9	(f)	(f)	(f)	10,140.1	1,227.9	16,625.8
1977	30,474.0	11,848.8	(f)	(f)	(f)	10,602.8	1,237.6	18,625.2
1978	32,501.3	11,943.0	(f)	(f)	(f)	10,728.7	1,205.4	20,558.3
1979	36,555.0	12,318.3	(f)	(f)	(f)	11,068.9	1,230.7	24,236.7

[a] Does not include insurance programs; also excludes expenditures for administration, services, and training.

[b] Data include Guam beginning July 1959, Puerto Rico and Virgin Islands beginning October 1950, Alaska and Hawaii beginning 1943.

[c] Includes payments under programs not shown separately; emergency assistance payments beginning 1968; and, for 1968 through 197 payments for institutional services in intermediate-care facilities.

[d] Includes payments under categorical programs and general assistance. Except for general assistance, these programs were initiated in October 1950. Also includes payments under medical assistance for the aged, initiated in October 1960 (terminated in 1969), and medical assistance, initiated in 1966. Beginning 1972, includes institutional services in intermediate-care facilities, previously included under money payments.

[e] Program initiated in October 1950.

[f] Superseded by supplemental security income program, beginning January 1974.

Source: Department of Health and Human Services; Social Security Administration and Health Care Financing Administration.

165. Benefit Payments under Major Public Assistance Programs by Program and State

Selected Calendar Years 1970-1979

(Millions)

State	Aid for families with dependent children (AFDC)				Medical assistance			
	1970	1975	1978	1979	1970	1975	1977	1978
otal[a]	$4,853	$9,211	$10,729	$11,069	$5,923[b]	$14,177	$17,140	$19,251
labama	26	59	78	81	75	164	193	222
laska	6	13	18	22	–	10	22	25
rizona	22	32	30	33	–	–	–	–
rkansas	15	50	51	51	28	106	155	190
alifornia	853	1,349	1,820	1,895	1,094	1,967	2,215	2,434
olorado	44	75	73	73	55	110	127	173
onnecticut	68	130	174	186	83	180	227	267
elaware	9	22	28	30	6	17	27	29
lorida	64	118	145	164	66	198	245	273
eorgia	78	136	103	114	104	283	345	367
awaii	21	60	85	88	20	44	76	80
laho	11	18	21	23	9	31	35	40
linois	275	773	698	681	263	782	972	1,070
diana	40	105	118	116	72	194	249	285
wa	43	95	111	122	24	101	164	207
ansas	38	61	72	72	54	121	166	159
entucky	49	119	122	122	59	134	194	219
ouisiana	55	98	98	106	57	177	244	312
aine	22	48	52	57	23	71	93	104
aryland	74	144	170	185	102	262	253	245
assachusetts	212	415	484	477	307	596	721	846
ichigan	206	655	810	890	249	705	876	985
innesota	74	134	169	178	120	278	396	439
ississippi	18	32	38	56	21	54[c]	142	183
issouri	57	130	152	155	65	125	195	213
ontana	8	13	15	16	11	30	44	54
ebraska	16	27	39	38	34	57	77	93
evada	5	9	8	9	8	22	21	28
ew Hampshire	8	24	22	23	6	31	46	52
ew Jersey	265	437	502	518	127	413	481	577
ew Mexico	22	32	33	36	18	33	48	56
ew York	947	1,448	1,677	1,608	1,279	3,159	3,223	3,507
orth Carolina	50	121	138	143	69	192	266	323
orth Dakota	8	12	14	15	12	26	35	36
hio	152	405	446	475	148	423	566	635
klahoma	45	67	74	85	96	155	199	231
regon	50	97	149	145	35	101	143	152
ennsylvania	361	610	733	716	321	760	1,072	1,181
hode Island	29	47	59	61	39	78	110	125
outh Carolina	15	46	53	60	30	96	153	178
outh Dakota	11	20	18	18	13	25	34	43
ennessee	53	85	78	79	41	167	236	292
exas	92	146	122	123	239	570	723	807
tah	20	34	41	39	20	37	54	71
ermont	9	21	22	26	15	34	43	50
rginia	55	135	138	144	49	180	252	282
ashington	91	138	182	199	94	199	219	247
est Virginia	34	44	54	56	19	46	65	83
isconsin	61	193	267	288	151	416	474	545
yoming	3	5	6	7	3	6	9	10
strict of Columbia	32	92	91	92	34	106	120	124

ncludes amounts for Puerto Rico, Guam, and Virgin Islands not shown separately.
ncludes intermediate care facilities program.
ayments for January-June.
urce: Department of Health and Human Services.

166. Revenue, Expenditures, and Debt on Public Highways and Toll Roads

Selected Calendar Years 1954-1980[a]

(Millions)

Item	1954	1959	1965	1980
A. Current revenue collections				
Total current revenue	$5,565	$9,168	$13,368	$36,405
Federal government	700	2,428	6,079	10,445
Highway user taxes	—	2,245	3,779	6,642
All other	700	183	300	3,803
State agencies and D.C.	3,518	5,007	7,037	17,767
Highway user taxes	3,244	4,428	6,076	15,232
Tolls	167	396	607	n.a.
All other	107	183	354	2,535
Counties and townships	584	743	898	3,136
Property taxes and assessments	420	512	571	1,190
General revenue and all other	150	211	308	1,946
Tolls	14	20	19	n.a.
Municipalities	763	990	354	5,057
Property taxes and assessments	222	389	528	1,100
General revenue and all other	498	547	749	3,957
Tolls	43	54	77	n.a.
B. Expenditures by road systems				
Total expenditures	6,580	10,277	13,456	39,699
Capital outlay	4,110	6,657	8,368	19,787
State highways	3,020	5,162	6,293	13,924
Toll facilities only	n.a.	n.a.	214	n.a.
Local roads and streets	1,015	1,392	1,677	5,341
Toll facilities only	n.a.	n.a.	15	n.a.
Not classified by systems[b]	75	103	169	522
Maintenance	1,804	2,481	3,289	11,827
State highways	659	914	1,328	5,002
Local roads and streets	1,138	1,542	1,943	6,693
Not classified by systems[b]	7	25	18	132
Administrative, research, and public safety	437	760	1,275	6,510
Interest on debt	229	379	524	1,575
C. Long-term obligations issued, redeemed, and outstanding				
Obligations issued[c]	2,684	1,158	1,070	2,022
State	2,317	669	586	1,167
County and other local rural units	94	153	169	235
Municipal	273	336	315	620
Obligations redeemed[c]	433	610	855	1,683
State	168	308	459	983
County and other local rural units	109	92	123	200
Municipal	156	210	273	500
Obligations outstanding, end of year	8,905	12,576	15,316	25,804
State	6,164	9,004	10,905	18,362
County and other local rural units	911	1,186	1,363	2,125
Municipal	1,830	2,386	3,048	5,317

[a] Data are preliminary for 1980. Earlier data are not strictly comparable. Federal and state data are for calendar years; local data are for varying fiscal years.

[b] In 1954, includes data for Alaska, Hawaii, and Puerto Rico; thereafter for Puerto Rico only.

[c] Refunding issues and redemptions by refunding are excluded.

Source: Department of Transportation, Federal Highway Administration.

168. Selected Factors Affecting State and Local Finances

State	Population[a]		Personal income calendar 1979 (millions)	Retail sales[b] calendar 1979 (millions)	Assessed valuation of property[c] 1978 (millions)	Motor vehicle registration[d] calendar 1979 (thousands)
	Total July 1, 1979 (thousands)	Percent urban in 1970				
Total	220,099	73.5	$1,915,999	$887,519	$1,607,341	159,621
Alabama	3,769	58.4	26,294	13,128	7,095	2,915
Alaska	406	48.4	4,568	2,118	18,620	259
Arizona	2,450	79.6	20,347	10,175	7,145	1,845
Arkansas	2,180	50.0	14,792	7,702	4,630	1,544
California	22,694	90.9	224,969	100,411	120,767	16,990
Colorado	2,772	78.5	24,795	12,040	12,454	2,472
Connecticut	3,115	77.4	31,021	11,408	36,757	2,280
Delaware	582	72.2	5,550	2,383	3,820	405
Florida	8,860	80.5	75,597	41,775	127,786	7,519
Georgia	5,117	60.3	38,456	19,464	34,502	3,846
Hawaii	915	83.1	8,474	3,832	12,974	567
Idaho	905	54.1	6,739	3,678	2,845	833
Illinois	11,229	83.0	110,302	47,413	67,174	9,028
Indiana	5,400	64.9	46,903	21,459	16,123	3,956
Iowa	2,902	57.2	24,925	11,970	58,629	2,520
Kansas	2,369	66.1	21,451	9,652	9,979	2,313
Kentucky	3,527	52.3	25,896	13,067	45,746	2,668
Louisiana	4,018	66.1	30,042	14,855	6,031	2,755
Maine	1,097	50.8	7,741	4,206	15,620	757
Maryland	4,148	76.6	37,955	17,513	37,326	2,844
Massachusetts	5,769	84.6	51,019	21,840	43,857	3,822
Michigan	9,207	73.8	85,341	40,461	72,528	6,592
Minnesota	4,060	66.4	35,567	17,267	15,884	3,576
Mississippi	2,429	44.5	14,979	7,989	4,302	1,510
Missouri	4,867	70.1	39,581	20,166	17,263	3,343
Montana	786	53.4	5,826	3,490	1,622	963
Nebraska	1,574	61.5	13,129	6,154	11,389	1,285
Nevada	702	80.9	7,163	3,894	6,548	586
New Hampshire	887	56.4	7,301	3,790	10,561	669
New Jersey	7,332	88.9	71,135	29,924	97,074	4,817
New Mexico	1,241	69.8	9,052	4,821	5,353	1,078
New York	17,648	85.6	160,555	60,960	483,970	8,183
North Carolina	5,606	45.0	41,257	19,840	78,099	4,549
North Dakota	657	44.3	5,108	2,848	836	645
Ohio	10,731	75.3	94,162	42,767	69,405	7,692
Oklahoma	2,892	68.0	23,791	11,067	6,084	2,717
Oregon	2,527	67.1	22,345	11,509	58,919	2,089
Pennsylvania	11,731	71.5	100,400	43,851	27,640	6,974
Rhode Island	929	87.1	7,679	3,058	7,885	608
South Carolina	2,932	47.6	20,605	10,155	2,639	2,012
South Dakota	689	44.6	5,053	2,837	4,345	629
Tennessee	4,380	58.8	31,972	16,375	13,581	3,081
Texas	13,380	79.7	115,721	60,942	63,053	10,292
Utah	1,367	80.4	9,822	4,898	5,216	1,046
Vermont	493	32.2	3,859	1,799	6,199	352
Virginia	5,197	63.1	44,719	20,484	85,509	3,590
Washington	3,926	72.6	37,041	16,402	77,408	3,259
West Virginia	1,878	39.0	14,029	6,631	11,946	1,302
Wisconsin	4,720	65.9	39,738	18,694	56,043	3,313
Wyoming	450	60.5	4,346	2,163	3,670	477
District of Columbia	656	100.0	7,157	2,195	12,490	253

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[a] Estimates, Bureau of the Census; excludes armed forces overseas.
[b] Estimated by Sales & Marketing Management, Inc.
[c] Assessed value subject to tax, after deduction of exemptions.
[d] Includes private, commercial, and public-owned vehicles.

(Continued)

168. Selected Factors Affecting State and Local Finances—Continued

Mileage in state and local systems[e] calendar 1979	Public elementary and secondary school enrollment fall 1978 (thousands)	Higher education enrollment[f] fall 1978		Recipients of medical assistance (Medicaid) October 1979	Percent of persons below low income level[g] 1975	Recipients of aid to dependent children December 1979
		Total public and private (thousands)	Percent public			
3,917,819	43,714	11,260	78	8,639,205	11.9	10,196,136
87,136	758	162	87	124,371	16.4	179,086
9,930	89	26	98	(h)	6.7	15,101
60,745	492	177	97	(h)	13.8	49,946
74,666	455	72	86	105,972	18.5	84,673
177,805	4,314*	1,650	89	1,369,429	10.4	1,360,301
88,425	562*	152	90	(h)	9.1	74,465
19,295	613	152	61	110,264	6.7	135,767
5,137	122	31	86	23,677	8.2	32,579
96,281	1,537	377	82	209,941	14.4	247,791
104,014	1,069	175	79	195,366	18.0	215,389
3,909	174	48	92	39,917	7.9	60,050
66,528	198	39	78	17,893	10.3	20,507
134,243	2,211	611	76	499,775	10.5	661,292
91,079	1,150	223	76	108,108	8.1	152,302
111,907	599	129	69	40,681	7.9	97,921
134,985	454	127	89	65,095	8.0	64,651
68,952	690	133	81	159,599	17.7	164,119
55,834	834	152	85	206,346	19.3	210,310
22,218	238	41	73	73,920	12.0	60,819
27,158	862	215	87	137,688	7.7	209,728
33,618	1,062	384	44	388,300	7.1	352,228
120,080	2,011	485	87	438,558	9.1	646,424
129,168	858	189	79	113,567	8.3	130,113
69,589	498	98	89	150,918	26.1	171,415
117,907	905	221	69	140,698	12.0	191,029
77,173	178	31	89	18,341	11.5	18,297
96,457	308	82	82	36,722	9.6	33,941
49,936	141	34	99	8,300	8.8	11,158
15,654	172	42	56	70,648	7.9	21,557
33,396	1,402	308	77	291,948	8.1	456,032
72,026	278	56	93	31,319	19.3	52,072
109,277	3,270	956	57	1,043,306	9.4	1,095,400
92,305	1,175	263	78	156,712	14.7	193,423
106,321	127	32	93	12,885	10.6	12,702
111,561	2,189	451	78	337,977	9.4	489,433
109,771	590	149	86	34,051	13.8	87,158
123,275	471	146	89	60,557	8.9	98,180
117,480	2,152	473	59	302,691	9.7	621,277
6,396	168	64	52	49,355	8.7	50,285
62,086	640	130	79	134,503	17.2	149,334
82,564	146	31	73	13,338	13.1	20,183
82,639	874	195	76	154,353	15.8	157,763
264,858	2,827	656	88	337,218	15.2	306,084
49,636	312	89	62	20,559	8.5	34,729
14,032	103	30	59	22,936	13.5	21,139
65,141	1,097	258	88	138,439	10.5	163,231
84,246	777	275	91	132,726	8.5	143,318
37,529	406	79	87	75,584	15.1	77,041
106,666	940	241	87	182,898	7.7	201,385
35,684	90	20	100	3,011	8.7	6,581
1,101	125	82	17	58,222	12.5	86,427

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[e] Includes mileage in Federal parks, forests, and reservations that are not part of the highway system.

[f] Total includes 18 thousand students in U.S. service academies not listed under states.

[g] Level based on poverty index developed by Social Security Administration, computed on national farm-nonfarm basis and not adjusted for regional or other variations in cost of living.

[h] Arizona has no Medicaid program. No data reported for Alaska or Colorado.

Source: Department of Commerce; Department of Education; Department of Transportation; Department of Health and Human Services; and Sales & Marketing Management, Inc. - Copyright 1980, Sales & Marketing Management's *Survey of Buying Power*; further reproduction is forbidden.

167. State and Local Payroll, Employment, and Average Earnings by State

October 1979

State	Monthly payroll (millions)	Full-time equivalent employment				Average monthly earnings[b]		
		Number (000)	Per 10,000 population[a]					
			Total	State	Local	Total	State	Local
Total	$13,349.3	10,943.6	497	140	358	$1,220	$1,259	$1,204
Alabama	191.7	191.7	509	160	349	1,000	1,202	908
Alaska	59.7	31.5	775	409	366	1,899	1,808	2,001
Arizona	174.9	134.4	549	151	397	1,301	1,308	1,299
Arkansas	96.0	103.8	476	164	312	925	1,069	849
California	1,684.3	1,107.9	488	109	379	1,520	1,566	1,507
Colorado	185.1	146.3	528	148	380	1,265	1,457	1,190
Connecticut	168.1	136.6	439	137	302	1,231	1,242	1,226
Delaware	36.0	30.2	519	249	270	1,190	1,161	1,215
Florida	493.3	441.4	498	117	381	1,118	1,179	1,099
Georgia	280.5	298.4	583	160	424	940	1,042	901
Hawaii	59.2	47.6	520	385	135	1,242	1,252	1,216
Idaho	47.9	44.6	493	163	329	1,074	1,236	993
Illinois	679.5	506.1	451	106	344	1,343	1,315	1,351
Indiana	272.2	251.1	465	131	335	1,084	1,242	1,022
Iowa	168.9	144.4	497	154	344	1,170	1,330	1,099
Kansas	132.9	126.6	534	168	366	1,050	1,204	979
Kentucky	164.9	160.2	454	183	272	1,029	1,081	994
Louisiana	218.4	221.8	552	200	352	985	1,082	930
Maine	54.0	54.2	494	188	306	995	1,076	946
Maryland	291.9	234.2	565	189	375	1,246	1,200	1,269
Massachusetts	357.7	287.2	498	131	367	1,245	1,156	1,277
Michigan	662.3	448.0	487	133	353	1,478	1,505	1,468
Minnesota	260.2	200.5	494	134	360	1,298	1,427	1,249
Mississippi	111.1	128.2	528	162	366	867	950	830
Missouri	239.1	228.1	469	131	337	1,048	1,139	1,013
Montana	49.8	44.3	563	205	358	1,126	1,207	1,079
Nebraska	97.3	92.1	585	177	408	1,057	1,054	1,058

(Continued)

167. State and Local Payroll, Employment, and Average Earnings by State—Continued

October 1979

State	Monthly payroll (millions)	Full-time equivalent employment				Average monthly earnings[b]		
		Number (000)	Per 10,000 population[a]					
			Total	State	Local	Total	State	Local
Nevada	51.8	40.4	576	166	410	1,280	1,427	1,221
New Hampshire	42.5	40.5	456	158	299	1,051	1,185	980
New Jersey	469.9	364.4	497	112	385	1,290	1,302	1,286
New Mexico	79.0	73.8	595	250	345	1,070	1,116	1,037
New York	1,290.3	951.5	539	122	417	1,356	1,308	1,370
North Carolina	301.2	291.8	521	158	363	1,032	1,154	980
North Dakota	38.7	32.8	500	188	312	1,179	1,226	1,151
Ohio	557.0	468.9	437	105	332	1,188	1,237	1,172
Oklahoma	151.0	152.4	527	184	343	990	1,077	944
Oregon	172.2	133.1	527	168	358	1,294	1,341	1,272
Pennsylvania	593.0	472.4	403	109	293	1,255	1,304	1,237
Rhode Island	57.9	45.1	485	216	270	1,284	1,232	1,326
South Carolina	158.4	162.2	553	216	337	977	1,120	885
South Dakota	34.5	34.2	497	174	323	1,009	1,181	917
Tennessee	219.9	220.0	502	146	356	1,000	1,038	984
Texas	721.3	666.3	498	125	373	1,083	1,189	1,047
Utah	76.3	65.8	481	184	298	1,159	1,239	1,109
Vermont	25.2	24.2	492	218	274	1,039	1,127	969
Virginia	291.7	269.4	518	183	336	1,083	1,177	1,031
Washington	281.8	197.9	504	174	330	1,424	1,475	1,397
West Virginia	97.9	96.8	516	204	311	1,011	1,005	1,015
Wisconsin	283.7	221.3	469	122	347	1,282	1,427	1,231
Wyoming	31.6	27.9	619	188	432	1,133	1,345	1,041
District of Columbia	85.4	49.1	748	–	748	1,740	–	1,740

[a] Population as of July 1, 1979.
[b] Per full-time equivalent employee.
Source: Bureau of the Census. Computations by Tax Foundation.

169. Finances of State-Administered Public Employee Retirement Systems, by State[a]

Fiscal Year 1979

(Thousands)

State	Receipts					Benefits and withdrawals	Cash and security holdings
	Total receipts	Employee contri-butions	Government contributions		Earnings on invest-ments		
			State government	Local government			
Total	$24,658,782	$4,968,328	$6,317,653	$5,172,797	$8,200,004	$8,937,382	$125,802,9
Alabama	358,948	73,353	159,427	17,430	108,738	104,642	1,487,6
Alaska	153,060	32,713	44,199	29,963	46,185	35,666	577,5
Arizona	342,559	103,589	32,276	81,174	125,520	70,563	1,759,5
Arkansas	164,659	35,723	68,400	11,449	49,087	49,722	716,9
California	3,690,795	804,988	775,782	912,271	1,197,754	1,351,044	19,848,4
Colorado	357,188	95,734	58,448	81,403	121,603	85,438	1,898,5
Connecticut	318,073	66,593	161,671	6,336	83,473	155,996	1,392,9
Delaware	62,521	8,263	39,104	—	15,154	19,456	198,8
Florida	679,840	16,385	118,072	273,427	271,956	190,514	3,319,2
Georgia	417,810	95,171	143,454	40,854	138,331	148,762	2,131,7
Hawaii	218,448	56,475	52,154	20,739	89,080	77,550	1,105,5
daho	76,642	22,331	14,115	21,148	19,048	33,784	278,9
llinois	1,046,281	295,347	325,804	98,361	326,769	422,817	4,757,2
ndiana	278,056	57,358	116,267	24,273	80,158	141,962	1,080,5
owa	220,145	51,554	25,906	63,463	79,222	70,370	1,120,7
Kansas	184,587	43,464	69,371	18,808	52,944	57,879	727,7
Kentucky	299,490	80,802	107,130	22,048	89,510	110,040	1,340,9
Louisiana	406,709	116,915	89,524	47,743	152,527	212,036	2,194,2
Maine	102,577	30,545	40,166	13,935	17,931	78,471	260,0
Maryland	437,739	107,359	196,813	5,867	127,700	179,877	2,259,9
Massachusetts	432,882	119,991	216,920	—	95,971	259,561	1,369,6
Michigan	875,457	13,796	377,887	202,593	281,181	267,587	4,187,7
Minnesota	434,543	109,704	129,415	64,722	130,702	135,017	2,340,5
Mississippi	220,769	74,205	35,720	47,223	63,621	69,863	847,3
Missouri	327,369	75,033	52,278	79,612	120,446	103,869	1,739,6
Montana	95,429	32,686	12,670	21,334	28,739	45,057	414,5
Nebraska	35,308	10,145	5,554	5,625	13,984	10,555	185,0
Nevada	121,864	16,397	12,573	41,025	51,869	32,120	605,0
New Hampshire	46,980	18,975	5,718	7,343	14,944	18,929	276,1
New Jersey	931,113	196,290	244,342	169,991	320,490	343,236	5,588,5
New Mexico	146,369	42,116	20,931	33,205	50,117	45,789	695,2
New York	2,825,221	54,501	483,520	1,198,250	1,088,950	920,782	17,548,5
North Carolina	628,113	159 441	169,576	62,334	236,762	186,788	3,633,9
North Dakota	26,866	8,786	3,369	6,463	8,248	10,248	126,1
Ohio	1,986,317	500,893	144,467	665,299	675,658	772,441	10,442,7
Oklahoma	190,875	30,812	111,512	5,234	43,317	85,665	645,4
Oregon	262,924	83,011	42,269	69,156	68,488	84,617	1,341,9
Pennsylvania	1,436,374	258,828	536,407	195,513	445,626	637,684	6,966,5
Rhode Island	86,614	25,112	19,957	12,911	28,634	45,666	405,5
outh Carolina	303,503	75,434	47,049	60,043	120,977	98,074	1,633,7
outh Dakota	47,246	16,456	7,549	9,748	13,493	12,971	211,8
Tennessee	377,088	76,535	182,062	20,014	98,477	123,589	1,455,7
Texas	1,060,179	334,289	352,262	22,547	351,081	391,500	5,505,5
Utah	170,929	61,862	17,674	49,767	41,626	37,601	674,0
Vermont	36,904	9,042	11,487	426	15,949	14,142	206,7
Virginia	340,384	117,080	99,015	28,111	96,178	140,062	1,473,9
Washington	553,950	140,288	177,763	80,268	155,631	205,812	2,210,4
West Virginia	148,754	41,840	62,965	8,355	35,594	89,778	497,5
Wisconsin	641,859	53,550	91,116	202,717	294,476	138,608	3,892,2
Wyoming	50,472	16,568	5,543	12,276	16,085	13,182	224,6

Excluding amounts for purchase and liquidation of investments.

ource: Department of Commerce, Bureau of the Census.

Section V

STATE GOVERNMENTS

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170. State Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1979

(Millions)

Year	Expenditures			Revenue			Gross debt
	Total	Direct	Payments to other governments[a]	Total	From own sources	Inter-governmental[b]	
1902	$188	$136	$52	$192	$183	$9	$230
1913	388	297	91	376	360	16	379
1922	1,397	1,085	312	1,360	1,234	126	1,131
1927	2,047	1,451	596	2,152	1,994	158	1,971
1932	2,829	2,028	801	2,541	2,274	267	2,832
1934	3,461	2,143	1,318	3,421	2,452	969	3,248
1936	3,862	2,445	1,417	4,023	3,265	758	3,413
1938	4,598	3,082	1,516	5,293	4,612	681	3,343
1940	5,209	3,555	1,654	5,737	5,012	725	3,590
1942	5,343	3,563	1,780	6,870	6,012	858	3,257
1944	5,161	3,319	1,842	7,695	6,714	981	2,776
1946	7,066	4,974	2,092	8,576	7,712	865	2,353
1948	11,181	7,897	3,283	11,826	10,086	1,740	3,676
1950	15,082	10,864	4,217	13,903	11,480	2,423	5,285
1952	15,834	10,790	5,044	16,815	14,330	2,485	6,874
1954	18,686	13,008	5,679	18,834	15,951	2,883	9,600
1956	21,686	15,148	6,538	22,199	18,903	3,296	12,890
1957	24,235	16,796	7,440	24,656	20,728	3,927	13,738
1958	28,080	19,991	8,089	26,191	21,427	4,764	15,394
1959	31,125	22,436	8,689	29,164	22,912	6,252	16,930
1960	31,596	22,152	9,443	32,838	26,094	6,745	18,543
1961	34,693	24,578	10,114	34,603	27,821	6,782	19,993
1962	36,402	25,495	10,906	37,595	30,115	7,480	22,023
1963	39,583	27,698	11,885	40,993	32,750	8,243	23,176
1964	42,583	29,616	12,968	45,167	35,703	9,464	25,041
1965	45,639	31,465	14,174	48,827	38,507	10,320	27,034
1966	51,123	34,195	16,928	55,246	43,000	12,246	29,564
1967	58,760	39,704	19,056	61,082	46,793	14,289	32,472
1968	66,254	44,304	21,950	68,460	52,525	15,935	35,666
1969	74,227	49,448	24,779	77,584	59,809	17,775	39,555
1970	85,055	56,163	28,892	88,939	68,691	20,248	42,008
1971	98,840	66,200	32,640	97,233	73,424	23,809	47,793
1972	109,255	72,496	36,759	112,343	84,362	27,981	54,453
1973	118,836	78,014	40,822	129,808	97,108	32,700	59,375
1974	132,134	86,193	45,941	140,815	107,645	33,170	65,296
1975	158,882	106,905	51,978	157,033	119,206	37,827	72,127
1976	180,926	123,069	57,858	183,821	139,104	44,717	84,825
1977	191,225	128,765	62,460	204,426	155,799	48,627	91,640
1978	203,832	136,545	67,287	225,011	171,550	53,461	102,569
1979	224,657	148,691	75,966	247,059	189,972	57,087	111,740

[a] Principally shared taxes and fiscal aids. Beginning in 1974, includes state reimbursement to the Federal government, primarily for state share of the supplemental security income program. For state payments to local governments only, see Table 175.

[b] Principally grants-in-aid from the Federal government. Includes minor amounts from localities for shares of programs administered by the states, payments for services performed by the states, and repayment of advances.

Source: Department of Commerce, Bureau of the Census.

173. State Direct Expenditures by Character and Payments to Other Governments by State

Fiscal Year 1979

(Millions)

State	Total	Direct						Payments to other governments
		Total direct[a]	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust	
Total	$224,656.9	$148,691.0	$94,533.2	$19,124.0	$8,878.4	$6,048.0	$20,107.4	$75,965.9
Alabama	3,558.2	2,588.7	1,802.1	351.0	144.2	55.6	235.8	969.5
Alaska	1,466.4	1,171.3	724.9	225.4	29.3	73.0	118.8	295.0
Arizona	2,287.9	1,409.9	947.1	256.9	51.5	6.1	148.3	878.0
Arkansas	1,896.5	1,318.3	914.4	206.3	65.1	9.5	123.0	578.2
California	28,319.4	14,634.6	10,204.6	893.5	170.9	328.7	3,036.9	13,684.7
Colorado	2,517.9	1,686.2	1,203.3	238.7	28.4	17.8	197.9	831.7
Connecticut	2,963.4	2,317.3	1,441.2	207.3	199.5	177.4	291.9	646.1
Delaware	762.3	576.0	394.6	57.8	33.6	36.9	53.2	186.3
Florida	6,461.6	3,893.7	2,546.8	713.5	174.4	141.0	318.0	2,567.9
Georgia	4,346.5	3,005.0	1,888.5	652.7	127.5	63.9	272.4	1,341.6
Hawaii	1,524.1	1,494.7	941.1	230.8	113.4	92.6	116.7	29.4
Idaho	891.4	646.5	422.5	103.2	30.0	11.7	79.1	244.9
Illinois	10,418.1	7,400.4	4,326.3	751.7	945.7	298.2	1,078.5	3,017.7
Indiana	4,088.5	2,537.3	1,819.8	387.7	54.4	27.3	248.1	1,551.2
Iowa	3,010.9	1,966.2	1,285.9	309.2	169.9	14.2	187.0	1,044.6
Kansas	2,012.4	1,486.1	1,000.5	272.1	80.1	21.3	112.1	526.3
Kentucky	3,880.4	2,982.0	1,672.4	737.6	156.1	147.0	269.0	898.4
Louisiana	4,123.1	2,934.6	1,936.9	429.6	110.5	107.1	350.5	1,188.5
Maine	1,182.6	896.2	575.0	90.8	65.7	38.1	126.6	286.4
Maryland	4,678.3	3,424.1	2,106.9	577.1	232.4	161.2	346.6	1,254.2
Massachusetts	6,377.1	4,511.8	2,835.3	342.3	540.9	266.6	526.6	1,865.3
Michigan	10,507.4	7,090.2	4,705.7	537.8	858.1	152.8	835.8	3,417.2
Minnesota	4,778.5	2,763.7	1,974.4	355.4	37.4	101.1	295.5	2,014.8
Mississippi	2,367.4	1,598.8	1,144.3	214.1	80.9	43.9	115.7	768.6
Missouri	3,337.5	2,453.4	1,573.4	408.0	180.7	39.6	251.7	884.1
Montana	900.9	673.4	449.4	99.3	22.3	7.2	95.3	227.6

(Continued)

171. State Direct Expenditures for Own Functions

Selected Fiscal Years 1902-1979

(Millions)

Year	Total[a]	General expenditures								Insurance trust	Liquor stores
		Total general	Education	Highways	Public welfare[b]	Health and hospitals	Natural resources	Financial administration[c]	Other[d]		
1902	$136	$134	$17	$4	$10	$32	$9	$23	$39	—	$2
1913	297	197	55	26	16	53	14	38	95	—	—
1922	1,085	1,031	164	303	38	125	61	69	271	$54	—
1927	1,451	1,380	218	514	40	170	94	96	248	71	—
1932	2,028	1,965	278	843	74	215	119	114	322	63	—
1934	2,143	2,009	228	738	363	203	85	108	284	64	70
1936	2,445	2,223	297	754	422	221	93	130	306	79	143
1938	3,082	2,576	347	815	453	268	128	146	419	302	204
1940	3,555	2,730	375	793	527	300	144	151	440	601	224
1942	3,563	2,769	391	790	523	299	159	164	443	505	288
1944	3,319	2,666	489	540	577	331	164	162	403	226	426
1946	4,974	3,153	518	613	680	424	207	192	519	1,158	663
1948	7,897	6,186	1,081	1,510	962	663	344	266	1,360	1,020	691
1950	10,864	8,033	1,358	2,058	1,566	947	468	317	1,319	2,177	654
1952	10,790	8,653	1,494	2,556	1,410	1,132	539	361	1,161	1,413	723
1954	13,008	10,109	1,715	3,254	1,548	1,276	563	419	1,334	2,096	803
1956	15,148	12,319	2,138	4,367	1,603	1,470	670	477	1,594	1,984	845
1957	16,796	13,647	2,342	4,875	1,826	1,571	688	531	1,814	2,313	836
1958	19,991	15,449	2,728	5,507	1,944	1,760	753	569	2,188	3,675	869
1959	22,436	17,318	3,093	6,414	2,124	1,850	813	619	2,045	4,259	860
1960	22,152	17,784	3,396	6,070	2,221	1,896	842	654	2,705	3,461	907
1961	24,578	19,004	3,792	6,230	2,311	2,059	906	726	2,980	4,701	873
1962	25,495	20,375	4,270	6,635	2,509	2,161	973	763	3,064	4,238	882
1963	27,698	22,491	4,718	7,425	2,712	2,330	1,097	830	3,379	4,306	900
1964	29,616	24,275	5,465	7,850	2,796	2,464	1,185	871	3,644	4,364	977
1965	31,465	26,273	6,181	8,214	2,998	2,701	1,343	948	3,888	4,170	1,022
1966	34,195	29,162	7,572	8,624	3,138	2,966	1,532	1,024	4,306	3,952	1,081
1967	39,704	34,249	9,384	9,423	4,291	3,358	1,801	1,175	4,817	4,268	1,187
1968	44,304	38,446	10,957	9,819	5,122	3,832	1,954	1,310	5,452	4,626	1,233
1969	49,448	43,244	12,304	10,414	6,464	4,258	2,035	1,496	6,273	4,911	1,293
1970	56,163	48,749	13,780	11,044	8,203	4,788	2,158	1,720	7,055	6,010	1,404
1971	66,200	56,478	15,800	12,304	10,518	5,400	2,484	1,950	8,023	8,327	1,395
1972	72,496	62,051	17,153	12,747	12,247	6,008	2,470	2,134	9,293	8,950	1,495
1973	78,014	67,264	18,283	12,072	14,147	6,506	2,623	2,451	11,182	9,167	1,583
1974	86,193	73,950	19,753	12,636	15,169	7,494	2,917	2,799	13,182	10,590	1,653
1975	106,905	86,326	22,902	14,258	17,457	8,968	3,368	3,205	16,168	18,860	1,719
1976	123,069	95,832	25,546	14,860	20,157	9,851	3,641	3,539	18,238	26,455	1,781
1977	128,765	101,891	27,073	13,853	22,646	11,209	3,083	3,983	20,044	23,426	1,817
1978	136,545	112,515	29,577	14,658	25,729	12,319	3,241	4,700	22,291	20,495	1,991
1979	148,691	124,559	31,517	17,079	28,747	13,786	3,594	5,300	24,536	20,107	2,068

[a] Includes expenditures for public utilities not shown separately, 1977-1979. Prior to 1977 expenditures for public utilities included in other general expenditures.

[b] Principally categorical public assistance. See Table 179.

[c] Includes general control.

[d] Principally police, correction, interest, and social insurance administration.

Source: Department of Commerce, Bureau of the

172. Total State Expenditures Including Payments to Other Governments by Function and State

Fiscal Year 1979

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Natural resources	Financial administration[a]	Insurance trust[b]	Liquor stores	Other[c]
Total	$224,656.9	$77,722.5	$2[illegible],227.5	$38,883.9	$13,529.5	$3,808.1	$5,535.5	$20,107.4	$2,068.4	$39,774.1
Alabama	3,558.2	1,536.9	413.5	433.8	288.3	67.7	72.5	235.8	106.6	403.1
Alaska	1,466.4	454.7	143.0	101.8	45.2	84.2	87.7	118.8	—	431.0
Arizona	2,287.9	1,055.8	300.4	117.9	139.5	34.9	59.2	148.3	—	431.9
Arkansas	1,896.5	681.2	299.8	307.7	122.7	52.7	42.4	123.0	—	267.0
California	28,319.4	9,706.0	1,181.7	6,946.1	1,297.1	540.9	506.3	3,036.9	—	5,014.4
Colorado	2,517.9	1,157.0	271.6	347.8	175.3	54.8	76.2	197.9	—	237.3
Connecticut	2,963.4	739.1	210.1	569.3	235.9	23.0	97.5	291.9	—	796.6
Delaware	762.3	310.3	62.0	84.5	46.1	9.8	35.8	53.2	—	160.6
Florida	6,461.6	2,785.4	773.9	621.0	546.3	183.3	194.1	318.0	—	1,039.6
Georgia	4,346.5	1,707.9	572.9	606.1	378.3	106.9	79.1	272.4	—	622.9
Hawaii	1,524.1	501.2	90.7	223.0	122.1	39.4	59.1	116.7	—	371.9
Idaho	891.4	298.9	134.8	94.7	45.9	46.3	22.8	79.1	25.4	143.5
Illinois	10,418.1	3,422.8	1,044.2	2,305.7	583.8	110.9	222.6	1,078.5	—	1,649.6
Indiana	4,088.5	1,712.2	535.7	478.0	288.3	76.0	75.9	248.1	—	674.3
Iowa	3,010.9	1,175.7	477.2	407.6	199.7	68.7	59.6	187.0	86.9	348.5
Kansas	2,012.4	816.8	292.1	310.9	184.2	55.1	61.5	112.1	—	179.7
Kentucky	3,880.4	1,419.3	745.5	519.2	185.3	82.1	101.2	269.0	—	558.8
Louisiana	4,123.1	1,479.0	461.1	541.8	359.4	92.4	100.1	350.5	—	738.8
Maine	1,182.6	351.0	133.1	224.6	51.7	38.1	32.0	126.6	36.2	189.3
Maryland	4,678.3	1,390.7	528.5	647.3	389.5	43.0	152.2	346.6	—	1,180.5
Massachusetts	6,377.1	1,644.3	369.8	1,676.8	523.0	33.6	220.2	526.6	—	1,382.8
Michigan	10,507.4	3,426.2	859.2	2,381.9	765.9	121.8	204.3	835.8	316.0	1,596.3
Minnesota	4,778.5	1,896.4	471.1	751.7	272.0	120.0	96.4	295.5	—	875.4
Mississippi	2,367.4	912.1	295.7	351.6	158.0	66.5	31.8	115.7	81.1	354.9
Missouri	3,337.5	1,204.1	491.8	551.5	295.8	82.5	79.2	251.7	—	380.9
Montana	900.9	278.3	131.3	85.6	50.7	38.9	37.9	95.3	36.2	146.7
Nebraska	1,249.6	385.1	224.2	179.6	104.6	50.3	29.4	34.4	—	242.0
Nevada	861.5	265.0	113.2	58.6	39.2	16.3	31.9	165.5	—	171.8
New Hampshire	784.2	161.5	113.6	102.7	57.7	11.8	17.3	49.7	103.0	166.9

(Continued)

172. Total State Expenditures Including Payments to Other Governments by Function and State—Continued

Fiscal Year 1979

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Natural resources	Financial administration[a]	Insurance trust[b]	Liquor stores	Other[c]
New Jersey	7,718.1	2,118.5	397.2	1,317.5	474.1	102.4	165.8	1,178.6	—	1,964.0
New Mexico	1,578.2	699.6	218.1	140.5	108.8	36.8	59.5	68.7	—	246.2
New York	22,707.9	6,028.0	1,035.2	4,507.6	1,799.2	89.2	827.6	2,173.6	—	6,247.5
North Carolina	5,249.1	2,291.9	603.0	643.8	450.4	118.9	121.1	287.3	—	732.7
North Dakota	777.3	264.3	128.8	80.8	43.7	29.5	16.2	49.9	—	164.1
Ohio	9,761.5	3,343.3	914.7	1,345.0	771.6	101.3	172.7	1,548.1	276.3	1,288.5
Oklahoma	2,733.0	1,075.8	324.9	489.6	158.2	41.9	58.0	164.5	—	420.1
Oregon	2,906.3	894.3	318.5	452.4	182.2	90.9	114.4	305.1	83.5	465.0
Pennsylvania	11,574.9	3,468.0	786.6	2,575.8	870.4	136.1	265.0	1,528.5	436.3	1,508.2
Rhode Island	1,171.1	313.2	43.3	254.4	114.1	8.8	41.7	139.2	—	256.4
South Carolina	3,007.3	1,133.1	253.0	302.4	277.0	60.4	59.1	172.2	—	750.1
South Dakota	641.8	202.5	104.3	86.4	37.5	24.2	29.7	23.7	—	133.5
Tennessee	3,360.6	1,263.2	500.6	530.0	229.0	59.6	73.2	253.8	—	451.2
Texas	9,665.1	4,541.4	1,245.7	1,372.0	750.2	147.0	172.1	564.8	—	871.9
Utah	1,464.3	661.3	155.6	182.7	104.9	37.2	36.8	97.0	35.5	153.3
Vermont	612.3	188.9	61.4	91.0	38.2	20.0	22.0	32.3	28.5	130.0
Virginia	4,876.0	1,696.0	828.5	584.7	500.5	61.3	125.1	238.3	175.1	666.5
Washington	4,860.0	1,988.3	558.4	575.7	226.8	146.7	93.7	525.3	159.2	585.9
West Virginia	2,423.7	815.3	474.3	218.0	107.8	38.4	58.0	285.9	58.9	367.1
Wisconsin	5,381.0	1,691.6	408.9	1,069.5	307.5	85.0	116.2	348.5	—	1,353.8
Wyoming	633.2	168.9	124.8	35.2	26.0	20.7	21.5	41.8	23.7	170.6

[a] Includes general control totaling $2,812.1 million.

[b] Comprises payments to beneficiaries (including withdrawal of retirement contributions) of employee retirement, unemployment compensation, workmen's compensation, and disability benefit social insurance programs.

[c] Principally police protection, correction, interest, employment security administration, utilities, and intergovernmental payments to local governments not elsewhere classified.

Source: Department of Commerce, Bureau of the Census.

175. State Payments to Local Governments by Function

Selected Fiscal Years 1902-1979

(Millions)

Year	Total	Specified function				General local government support
		Education	Highways	Public welfare	Other	
1902	$52	$45	$2	–	–	$5
1913	91	82	4	–	–	5
1922	312	202	70	$4	$1	35
1927	596	292	197	6	3	98
1932	801	398	229	28	6	140
1934	1,318	434	247	211	281	145
1936	1,417	573	285	245	151	163
1938	1,516	656	317	346	17	180
1940	1,654	700	332	420	21	181
1942	1,780	790	344	390	32	224
1944	1,842	861	298	368	41	274
1946	2,092	953	339	376	67	357
1948	3,283	1,554	507	648	146	428
1950	4,217	2,054	610	792	279	482
1952	5,044	2,523	728	976	268	549
1954	5,679	2,930	871	1,004	274	600
1956	6,538	3,541	984	1,069	313	631
1957	7,439	4,212	1,083	1,136	340	668
1958	8,089	4,598	1,167	1,247	390	687
1959	8,689	4,957	1,207	1,409	391	725
1960	9,443	5,461	1,247	1,483	446	806
1961	10,114	5,963	1,266	1,602	462	821
1962	10,906	6,474	1,327	1,777	489	839
1963	11,885	6,993	1,416	1,919	545	1,012
1964	12,968	7,664	1,524	2,108	619	1,053
1965	14,174	8,351	1,630	2,436	654	1,102
1966	16,928	10,177	1,725	2,882	783	1,361
1967	19,056	11,845	1,861	2,897	868	1,585
1968	21,950	13,321	2,029	3,527	1,079	1,993
1969	24,779	14,858	2,109	4,402	1,275	2,135
1970	28,892	17,085	2,439	5,003	1,408	2,958
1971	32,640	19,292	2,507	5,760	1,823	3,258
1972	36,759	21,195	2,633	6,944	2,235	3,752
1973	40,822	23,316	2,953	7,532	2,741	4,280
1974	45,941	27,107	3,211	7,369	3,450	4,804
1975	51,978	31,110	3,225	8,102	4,412	5,129
1976	57,868	34,084	3,241	9,476	5,393	5,674
1977	61,074	36,964	3,631	8,756	5,350	6,373
1978	65,815	40,125	3,821	8,586	6,464	6,819
1979	74,482	46,206	4,149	8,667	7,236	8,224

Source: Department of Commerce, Bureau of the Census.

176. State Payments to Other Governments by Function and State[a]

Fiscal Year 1979

(Millions)

State	Total	Specified function				General local government support
		Education	Highways	Public welfare	Other[b]	
Total	$75,975.1	$46,205.7	$4,148.6	$10,146.4	$7,250.1	$8,224.3
Alabama	969.5	754.8	73.9	–	109.9	30.9
Alaska	295.0	212.0	–	.4	46.2	36.4
Arizona	878.0	615.9	65.7	1.3	35.0	160.1
Arkansas	578.2	375.8	78.1	1.6	90.2	32.5
California	13,684.7	7,011.1	421.8	3,580.2[c]	888.4[d]	1,783.2[e]
Colorado	831.7	562.1	49.5	142.7	61.2	16.2
Connecticut	646.1	372.8	19.8	27.7	102.5	123.3
Delaware	186.3	153.9	2.5	.6	29.3	–
Florida	2,567.9	2,047.4	129.4	–	116.3	274.8
Georgia	1,341.6	994.4	75.9	8.1	247.1	16.1
Hawaii	33.5	–	.1	4.1	8.7	20.6
Idaho	244.9	167.3	35.2	–	8.7	33.7
Illinois	3,017.7	2,098.7	261.4	64.6	411.0[d]	182.0
Indiana	1,551.2	834.4	170.3	132.4	82.8	331.3
Iowa	1,044.6	687.0	152.4	25.8	67.4	112.0
Kansas	526.3	423.1	46.1	.2	33.0	23.9
Kentucky	898.4	760.7	20.7	–	115.9	1.1
Louisiana	1,188.5	850.7	56.1	.4	113.9	167.4
Maine	286.4	215.9	4.4	7.0	34.5	24.6
Maryland	1,254.2	746.1	178.4	.2	221.8	107.7
Massachusetts	1,865.3	1,082.1	60.5	134.5	556.3[d]	31.9
Michigan	3,417.2	1,859.0	436.5	259.1	263.9[d]	598.7
Minnesota	2,014.8	1,194.8	106.0	249.3	114.6	350.1
Mississippi	768.6	550.2	84.8	–	29.8	103.8
Missouri	884.1	735.7	49.7	3.3	88.8	6.6
Montana	228.3	158.3	6.7	.9	51.6	10.8
Nebraska	378.4	128.8	71.5	17.2	59.1	101.8
Nevada	197.2	161.1	7.4	2.9	8.2	17.6
New Hampshire	118.4	45.3	8.1	–	30.1	34.9
New Jersey	2,750.6	1,318.6	40.2	548.9	312.0	530.9
New Mexico	531.9	401.8	11.8	–	19.8	98.5
New York	10,117.4	4,041.7	131.7	3,837.5[c]	870.5[d]	1,236.0[e]
North Carolina	1,917.2	1,471.4	33.5	98.6	220.7	93.0
North Dakota	196.5	129.2	26.0	8.1	13.1	20.1
Ohio	2,979.0	1,953.6	332.7	155.5	234.3	302.9
Oklahoma	693.9	555.1	97.3	6.4	26.5	8.6
Oregon	723.2	489.3	132.6	2.7	49.4	49.2
Pennsylvania	3,239.3	2,214.4	141.0	276.0	563.7[d]	44.2
Rhode Island	186.1	131.7	.4	18.0	23.5	12.5
South Carolina	724.7	505.8	42.6	.6	105.7	70.0
South Dakota	99.7	66.5	4.8	.2	17.6	10.6
Tennessee	866.2	616.8	131.7	3.5	36.3	77.9
Texas	2,929.7	2,815.5	15.5	–	78.0	20.7
Utah	415.1	332.9	17.4	6.1	56.7	2.0
Vermont	106.4	67.8	7.9	4.5	26.0	.2
Virginia	1,113.6	834.7	42.5	103.3	111.6	21.5
Washington	1,349.5	1,000.1	92.6	22.5	188.4	45.9
West Virginia	539.8	510.1	–	–	20.7	9.0
Wisconsin	2,390.9	856.5	161.0	389.4	219.2	764.8
Wyoming	207.5	93.0	12.5	.2	30.3	71.5

[a] Includes payments of $1,493.2 million to Federal government, mostly for state share of supplemental security income program; remainder to local governments.

[b] Largely health and hospitals, correction, housing, and transportation.

[c] Includes payments, in millions of dollars, of $2,172.2 aid to local governments for families with dependent children and $891.0 reimbursement to Federal government for supplemental security income program in California; and of $1,518.0 for medical assistance payments and $1,183.6 for families with dependent children, to local governments, in New York.

[d] Includes payments, in millions of dollars, to local governments of $231.9 for mental health aid, $68.1 for sewerage grants, and $39.0 for criminal justice assistance in California; $176.1 for transportation subsidies and $71.5 for sewerage and water pollution grants in Illinois; $180.7 for transit subsidies, $79.2 for housing grants, and $27.1 for water pollution grants in Massachusetts; $91.9 for health assistance, $25.8 for water pollution control grants, and $23.2 for CETA grants in Michigan; $286.1 for health assistance, $86.4 for rental subsidies, $79.2 for CETA grants, and $54.3 for sewerage and water pollution grants in New York; and $179.0 for health assistance and $124.1 for transportation aid in Pennsylvania.

[e] Includes payments, in millions of dollars, of $835.2 distributed to local governments for Proposition 13 fiscal relief in California; and for $800.1 state revenue sharing distribution to local governments in New York; and $426.0 distribution of stock transfer tax to New York City.

Source: Department of Commerce, Bureau of the Census.

177. State Direct Expenditures for Education by State

Fiscal Year 1979

(Millions)

State	Total	State institutions of higher education			Other education[b]			
		Total	Current operation[a]	Capital outlay	Total	Current operation	Capital outlay	Assistance and subsidies
Total	$31,516.7	$24,679.8	$22,408.9	$2,270.9	$6,836.9	$4,073.4	$640.3	$2,123.2
Alabama	782.1	574.4	512.2	62.2	207.7	162.2	26.0	19.4
Alaska	242.8	106.8	78.7	28.1	135.9	101.5	32.8	1.7
Arizona	439.9	389.3	353.4	35.9	50.6	32.6	1.4	16.5
Arkansas	305.4	234.0	214.3	19.7	71.3	58.7	4.1	8.6
California	2,694.9	2,238.4	2,085.3	153.1	456.4	281.7	10.4	164.4
Colorado	594.9	553.8	504.0	49.8	41.1	12.5	.2	28.4
Connecticut	366.3	258.2	248.6	9.6	108.1	62.8	22.8	22.5
Delaware	156.3	128.5	115.0	13.5	27.8	20.7	2.4	4.6
Florida	738.0	604.2	509.0	95.2	133.8	103.9	5.5	24.4
Georgia	713.4	593.4	506.8	86.6	120.0	77.0	19.1	23.9
Hawaii	501.2	187.1	162.8	24.2	314.2	261.2	30.8	2.1
Idaho	131.6	105.4	93.3	12.1	26.1	17.3	4.3	4.5
Illinois	1,324.1	921.4	887.1	34.3	402.7	189.4	88.6	124.7
Indiana	877.7	756.2	695.7	60.5	121.5	59.6	11.1	50.8
Iowa	488.8	419.3	383.4	35.9	69.5	37.1	3.6	28.8
Kansas	393.7	363.5	314.3	49.2	30.2	19.8	.3	10.1
Kentucky	658.6	508.2	417.9	90.3	150.4	116.7	17.0	16.8
Louisiana	628.4	515.9	442.3	73.6	112.5	94.5	7.9	10.0
Maine	135.2	108.1	103.6	4.5	27.1	14.6	1.5	10.9
Maryland	644.6	485.8	435.9	49.9	158.8	128.9	1.7	28.2
Massachusetts	562.3	409.7	374.8	34.8	152.6	108.5	10.3	33.8
Michigan	1,567.2	1,273.4	1,190.9	82.5	293.8	201.9	.2	91.7
Minnesota	701.6	617.0	562.5	54.5	84.6	44.9	2.8	36.9
Mississippi	361.9	286.1	269.2	16.9	75.8	41.0	2.8	32.0
Missouri	468.4	409.0	391.7	17.4	59.3	41.2	3.5	14.7
Montana	120.0	100.4	93.2	7.2	19.6	13.0	.4	6.2
Nebraska	256.2	223.3	204.2	19.1	33.0	22.1	1.8	9.1
Nevada	103.9	91.8	83.8	8.0	12.1	9.1	.1	2.9
New Hampshire	116.1	101.7	98.8	2.8	14.5	10.7	([c])	3.7
New Jersey	799.9	516.3	478.7	37.6	283.6	180.6	1.6	101.4
New Mexico	297.8	253.5	224.4	29.1	44.2	26.7	9.5	8.0
New York	1,986.3	1,145.0	1,072.3	72.8	841.3	230.6	107.7	503.0
North Carolina	820.5	690.4	637.4	53.1	130.1	92.2	10.9	26.9
North Dakota	135.2	118.3	108.6	9.7	16.9	11.1	1.1	4.6
Ohio	1,389.7	1,225.9	1,102.6	123.3	163.8	106.7	12.3	44.7
Oklahoma	520.7	445.2	406.1	39.0	75.6	44.5	5.7	25.4
Oregon	405.0	334.9	292.2	42.7	70.1	52.1	([c])	18.0
Pennsylvania	1,253.6	685.4	613.9	71.5	568.2	224.7	17.8	325.8
Rhode Island	181.5	123.0	119.8	3.2	58.5	48.8	.5	9.2
South Carolina	627.3	461.3	400.6	60.6	166.1	143.2	7.1	15.7
South Dakota	136.0	123.9	111.2	12.7	12.1	8.3	.5	3.4
Tennessee	646.5	498.7	457.2	41.5	147.8	109.3	21.9	16.5
Texas	1,725.9	1,536.5	1,351.0	185.5	189.4	141.8	3.0	44.5
Utah	328.5	302.7	279.5	23.2	25.8	19.3	.3	6.2
Vermont	121.1	98.8	83.2	15.6	22.3	12.9	.1	9.3
Virginia	861.2	751.4	691.7	59.7	109.9	82.2	1.3	26.3
Washington	988.2	775.4	709.7	65.7	212.8	64.8	118.6	29.5
West Virginia	305.2	255.0	214.9	40.1	50.3	36.9	5.9	7.4
Wisconsin	835.1	707.8	662.2	45.6	127.3	67.7	.9	58.7
Wyoming	75.9	66.3	59.1	7.2	9.6	3.4	([c])	6.2

[a] Includes $2,973.4 million for auxiliary enterprises such as dormitories and athletic events.

[b] Includes support of local public schools, state administration and services, tuition grants, aid to private schools, and special programs.

[c] Less than $50,000.

Source: Department of Commerce, Bureau of the Census.

178. State Direct Expenditures for Highways by State[a]

Fiscal Year 1979

(Millions)

State	Total	Regular highway facilities			Toll highway facilities		
		Total	Current operation	Capital outlay	Total	Current operation	Capital outlay
Total	$17,078.9	$16,274.5	$4,872.0	$11,402.5	$804.4	$441.5	$362.9
Alabama	339.7	339.7	116.0	223.7	–	–	–
Alaska	143.0	143.0	46.8	96.3	–	–	–
Arizona	234.7	234.7	55.2	179.6	–	–	–
Arkansas	221.7	221.7	78.8	142.9	–	–	–
California	759.8	707.5	278.2	429.3	52.4	21.2	31.2
Colorado	222.1	222.1	58.4	163.7	–	–	–
Connecticut	190.3	180.3	72.2	108.2	10.0	9.9	.1
Delaware	59.5	56.1	27.8	28.2	3.5	2.7	.8
Florida	644.5	620.8	102.6	518.3	23.7	17.5	6.2
Georgia	497.0	497.0	85.2	411.8	–	–	–
Hawaii	90.5	90.5	18.0	72.5	–	–	–
daho	99.6	99.6	25.4	74.2	–	–	–
llinois	782.8	717.5	232.2	485.3	65.3	26.6	38.7
ndiana	365.3	344.1	94.8	249.3	21.2	8.6	12.6
owa	324.8	324.2	101.6	222.7	.6	.6	–
Kansas	246.0	234.5	83.3	151.2	11.5	7.0	4.5
Kentucky	724.8	576.0	145.1	430.9	148.7	12.3	136.5
Louisiana	405.0	404.7	148.1	256.7	.2	.2	–
Maine	128.7	115.9	51.0	64.9	12.8	8.7	4.1
Maryland	350.2	331.6	93.5	238.1	18.6	13.1	5.5
Massachusetts	309.3	276.0	105.8	170.2	33.3	20.9	12.4
Michigan	422.7	420.0	78.9	341.1	2.7	2.7	.1
Minnesota	365.1	365.1	130.6	234.5	–	–	–
Mississippi	210.9	210.9	65.7	145.2	–	–	–
Missouri	442.1	442.1	126.1	316.0	–	–	–
Montana	124.7	124.7	46.7	77.9	–	–	–
Nebraska	152.7	152.7	26.5	126.2	–	–	–
Nevada	105.8	105.8	36.9	68.9	–	–	–
New Hampshire	105.5	88.5	42.5	46.0	17.0	3.7	13.3
New Jersey	357.0	256.1	87.0	169.1	100.9	79.4	21.5
New Mexico	206.2	206.2	72.5	133.7	–	–	–
New York	903.5	811.2	161.8	649.4	92.3	67.6	24.7
North Carolina	569.5	562.5	156.7	405.8	7.0	7.0	–
North Dakota	102.8	102.8	23.8	79.0	–	–	–
Ohio	582.0	550.5	134.4	416.0	31.5	22.8	8.7
Oklahoma	227.6	219.4	66.9	152.5	8.2	8.1	.2
Oregon	185.9	185.6	69.2	116.4	.3	.3	–
Pennsylvania	645.6	579.9	328.3	251.6	65.7	43.3	22.4
Rhode Island	42.9	41.8	17.4	24.4	1.1	1.0	.1
South Carolina	210.4	210.4	98.3	112.1	–	–	–
South Dakota	99.4	99.4	43.3	56.1	–	–	–
Tennessee	369.0	369.0	99.8	269.2	–	–	–
Texas	1,230.2	1,218.9	242.7	976.2	11.3	2.2	9.2
Utah	138.2	138.2	38.4	99.8	–	–	–
Vermont	53.5	53.5	25.6	27.9	–	–	–
Virginia	785.9	769.5	286.1	483.4	16.5	9.6	6.9
Washington	465.8	422.1	80.3	341.8	43.7	40.3	3.4
West Virginia	474.3	470.1	167.6	302.5	4.1	4.1	–
Wisconsin	247.9	247.9	77.4	170.6	–	–	–
Wyoming	112.2	112.2	20.8	91.4	–	–	–

Includes streets, highways, and structures necessary for their use; snow and ice removal; bridges, and ferries.
ource: Department of Commerce, Bureau of the Census.

179. State Direct Expenditures for Public Welfare by State[a]

Fiscal Year 1979

(Millions)

State	Total	Cash assistance payments			Vendor payments	State welfare institutions	Other
		Total	Categorical assistance programs[b]	Other			
Total	$28,746.7	$6,753.0	$6,150.9	$602.1	$16,237.7	$218.6	$5,537.4
Alabama	433.8	124.8	124.8	–	239.6	–	69.4
Alaska	101.4	27.6	27.5	.1	31.9	8.4	33.6
Arizona	116.6	35.0	35.0	–	8.2	1.6	71.7
Arkansas	306.1	56.5	50.0	6.5	196.2	–	53.3
California	3,366.0	6.5	–	6.5	2,928.6	16.4	414.4
Colorado	205.1	–	–	–	167.3	3.5	34.3
Connecticut	541.6	177.0	175.7	1.3	276.5	9.9	78.1
Delaware	83.9	29.0	28.1	.1	21.5	14.3	19.1
Florida	621.0	150.0	150.0	(c)	334.5	–	136.6
Georgia	598.0	103.6	103.5	(c)	387.0	–	107.5
Hawaii	223.0	111.3	89.6	21.7	79.1	–	32.6
Idaho	94.7	25.5	25.5	–	46.9	.4	21.9
Illinois	2,241.1	820.9	697.4	123.5	1,127.9	10.3	282.0
Indiana	345.6	3.6	3.6	(c)	288.6	9.3	44.2
Iowa	381.8	140.9	125.0	15.9	175.3	14.4	51.1
Kansas	310.7	69.9	62.6	7.4	158.7	1.9	80.1
Kentucky	519.2	139.3	139.3	–	246.0	–	133.8
Louisiana	541.5	100.5	98.2	2.3	290.0	–	151.0
Maine	217.6	54.8	54.3	.5	133.0	.2	29.6
Maryland	647.0	204.2	204.2	–	324.9	–	118.0
Massachusetts	1,542.3	507.0	462.2	44.8	819.8	14.2	201.3
Michigan	2,122.7	765.8	763.3	2.5	922.9	10.3	423.6
Minnesota	502.4	.5	–	.5	438.9	7.2	55.8
Mississippi	351.6	48.9	48.9	–	213.0	–	89.7
Missouri	548.2	166.0	160.8	5.2	248.5	2.4	131.3
Montana	85.5	16.1	15.1	.9	49.2	2.3	17.8
Nebraska	162.4	42.1	41.3	.8	99.1	9.0	12.1
Nevada	55.7	7.2	7.2	(c)	30.3	1.1	17.0
New Hampshire	102.7	24.3	24.3	–	52.0	2.2	24.3
New Jersey	768.6	–	–	–	603.6	8.8	156.2
New Mexico	140.5	34.4	33.9	.5	52.3	2.9	50.9
New York	670.1	–	–	–	258.4	3.4	408.3
North Carolina	545.2	159.6	137.8	21.8	294.1	.1	91.3
North Dakota	72.8	15.1	15.1	–	44.5	.9	12.3
Ohio	1,189.5	433.8	433.8	–	607.7	10.7	137.4
Oklahoma	483.3	98.7	98.4	.3	261.3	13.1	110.1
Oregon	449.7	148.2	136.5	11.7	175.3	–	126.2
Pennsylvania	2,299.8	1,011.1	713.3	297.7	797.6	4.3	486.9
Rhode Island	236.4	58.2	58.2	(c)	135.9	5.0	37.2
South Carolina	301.9	54.5	53.9	.5	161.7	–	85.7
South Dakota	86.2	23.0	23.0	–	39.3	1.4	22.4
Tennessee	526.5	78.9	78.9	(c)	304.3	–	143.3
Texas	1,372.0	211.5	211.5	(c)	801.0	5.0	354.5
Utah	176.6	45.3	40.7	4.6	86.1	–	45.2
Vermont	91.0	27.8	27.8	(c)	41.7	1.3	20.2
Virginia	481.4	144.9	144.9	–	303.6	–	32.8
Washington	553.2	186.5	165.8	20.7	208.8	9.2	148.7
West Virginia	218.0	55.5	53.3	2.3	84.1	1.5	76.9
Wisconsin	680.1	–	–	–	626.9	9.2	44.0
Wyoming	35.0	7.1	6.8	.4	14.1	2.2	11.6

[a] See also state payments to local governments for public welfare in Table 176, since some states make substantial contributions to local governments' direct expenditures for these functions.

[b] Includes Aid to Families with Dependent Children and supplemental security income in those states with state administered payments.

[c] Less than $50,000.

Source: Department of Commerce, Bureau of the Census.

180. State Direct Expenditures for Hospitals by State[a]

Fiscal Year 1979

(Millions)

State	Total	State hospitals and institutions for the handicapped						Other hospitals[b]
		Total own institutions	Current operation			Capital outlay		
			Total	Mental institutions	Other[a]			
Total	$10,220.7	$9,921.6	$9,231.3	$6,060.8	$3,170.5	$690.4		$299.0
Alabama	199.5	198.4	191.1	80.4	110.7	7.3		1.1
Alaska	12.9	11.3	11.2	11.2	—	.1		1.6
Arizona	75.6	72.0	68.7	29.5	39.2	3.3		3.6
Arkansas	79.2	77.9	72.5	50.6	21.9	5.4		1.3
California	735.5	730.7	714.9	413.5	301.4	15.8		4.8
Colorado	115.9	102.9	100.7	55.1	45.6	2.1		13.1
Connecticut	185.9	177.4	166.5	129.9	36.6	10.9		8.5
Delaware	27.0	27.0	26.1	23.0	3.1	.9		—
Florida	269.9	253.4	247.9	203.1	44.8	5.5		16.5
Georgia	220.6	220.6	210.9	167.1	43.8	9.8		—
Hawaii	78.9	74.5	65.3	14.1	51.2	9.1		4.4
daho	15.9	15.9	14.9	14.9	—	1.0		—
llinois	399.5	392.1	363.3	309.8	53.5	28.8		7.4
ndiana	185.7	185.7	176.0	108.7	67.3	9.8		—
Iowa	171.0	170.8	147.8	69.4	78.5	22.9		.2
Kansas	157.2	157.2	104.7	63.0	41.8	52.5		—
Kentucky	96.3	96.3	89.7	48.1	41.6	6.6		—
Louisiana	278.9	278.2	267.4	86.8	180.6	10.9		.7
Maine	29.3	25.3	24.8	24.8	—	.5		4.0
Maryland	264.1	246.8	234.7	129.7	105.0	12.2		17.3
Massachusetts	273.1	243.3	233.2	148.1	85.1	10.1		29.8
Michigan	469.3	469.3	425.7	293.9	131.8	43.6		—
Minnesota	220.4	217.7	200.6	98.9	101.7	17.1		2.7
Mississippi	106.2	106.0	94.1	46.7	47.4	11.9		.2
Missouri	204.6	204.6	192.5	136.5	56.1	12.0		—
Montana	24.4	22.5	21.9	18.2	3.8	.5		2.0
Nebraska	72.4	71.7	69.3	33.0	36.3	2.4		.7
Nevada	16.9	16.9	14.4	14.4	—	2.4		—
New Hampshire	40.8	31.2	28.7	28.7	—	2.5		9.6
New Jersey	349.6	293.0	271.3	200.2	71.0	21.7		56.6
New Mexico	70.3	70.3	64.5	20.6	43.9	5.8		—
New York	1,281.1	1,274.5	1,185.5	1,034.0	151.5	89.0		6.5
North Carolina	314.5	257.0	243.3	157.0	86.2	13.8		57.5
North Dakota	31.1	31.0	28.8	20.7	8.1	2.2		.2
Ohio	506.3	506.3	415.8	228.0	187.9	90.4		—
Oklahoma	130.2	128.6	123.8	65.9	57.9	4.8		1.6
Oregon	119.2	119.1	117.2	50.1	67.1	1.9		.1
Pennsylvania	609.4	603.3	590.4	504.4	86.0	12.9		6.1
Rhode Island	79.6	79.6	76.9	41.5	35.3	2.7		—
South Carolina	160.1	159.4	151.2	102.9	48.3	8.1		.7
South Dakota	21.1	21.1	19.1	19.1	—	1.9		—
Tennessee	153.1	151.9	143.0	97.9	45.2	8.9		1.2
Texas	556.3	520.4	482.2	275.5	206.7	38.2		35.9
Utah	70.8	70.8	52.3	20.4	31.9	18.4		—
Vermont	18.4	16.6	16.0	16.0	—	.6		1.9
irginia	355.8	355.8	328.9	150.2	178.7	26.9		—
Washington	126.1	124.8	115.9	78.1	37.8	8.9		1.3
West Virginia	73.7	73.7	71.4	28.3	43.1	2.2		—
Wisconsin	153.8	153.8	141.2	86.7	54.5	12.6		—
Wyoming	13.3	13.3	12.9	12.3	.7	.4		—

Includes general hospitals, sanitariums, and hospitals and institutions for special diseases.
Nongovernmental.
ource: Department of Commerce, Bureau of the Census.

173. State Direct Expenditures by Character and Payments to Other Governments by State—Continued

Fiscal Year 1979

(Millions)

State	Total	Direct						Payments to other governments
		Total direct[a]	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust	
Nebraska	1,249.6	871.2	604.4	178.6	51.2	2.6	34.4	378.4
Nevada	861.5	664.3	351.7	121.6	10.1	15.4	165.5	197.2
New Hampshire	784.2	665.8	465.7	86.8	28.0	35.5	49.7	118.4
New Jersey	7,718.1	4,967.4	2,939.9	481.1	101.4	266.5	1,178.6	2,750.6
New Mexico	1,578.2	1,046.3	712.2	201.1	42.5	21.9	68.7	531.9
New York	22,707.9	12,590.6	6,779.6	1,466.3	503.0	1,668.0	2,173.6	10,117.4
North Carolina	5,249.1	3,331.9	2,217.4	572.8	186.5	67.9	287.3	1,917.2
North Dakota	777.3	580.7	404.3	103.1	19.7	3.7	49.9	196.5
Ohio	9,761.5	6,782.5	3,666.7	895.2	479.1	193.3	1,548.1	2,979.0
Oklahoma	2,733.0	2,039.1	1,359.5	325.6	124.1	65.4	164.5	693.9
Oregon	2,906.3	2,183.2	1,342.5	182.0	166.2	187.3	305.1	723.2
Pennsylvania	11,574.9	8,335.7	4,670.6	447.6	1,336.8	352.1	1,528.5	3,239.3
Rhode Island	1,171.1	985.1	670.4	58.8	67.5	49.2	139.2	186.1
South Carolina	3,007.3	2,282.7	1,586.2	376.5	70.1	77.7	172.2	724.7
South Dakota	641.8	542.1	388.0	80.4	26.4	23.6	23.7	99.7
Tennessee	3,360.6	2,494.5	1,676.8	395.0	95.4	73.5	253.8	866.2
Texas	9,665.1	6,735.4	4,500.1	1,295.6	256.0	118.9	564.8	2,929.7
Utah	1,464.3	1,049.3	730.5	151.8	51.5	18.5	97.0	415.1
Vermont	612.3	510.3	352.1	62.0	37.1	26.9	32.3	102.0
Virginia	4,876.0	3,762.4	2,637.5	632.0	171.3	83.3	238.3	1,113.6
Washington	4,860.0	3,510.5	2,101.9	596.2	216.4	70.6	525.3	1,349.5
West Virginia	2,423.7	1,883.9	1,091.0	371.1	62.9	73.1	285.9	539.8
Wisconsin	5,381.0	2,990.1	2,200.9	277.1	58.7	104.9	348.5	2,390.9
Wyoming	633.2	425.7	246.2	115.7	13.3	8.6	41.8	207.5

[a] Includes expenditures of liquor stores in alcoholic beverage monopoly states, and utility expenditures.

Source: Department of Commerce, Bureau of the Census.

174. State Direct Expenditures by Character and Payments to Other Governments

Selected Fiscal Years 1902-1979

(Millions)

Year	Total	Direct						Payments to other governments
		Total direct[a]	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust[b]	
1902	$188	$136	$114	$2	$10	$10	–	$52
1913	388	297	218	48	17	14	–	91
1922	1,397	1,085	562	302	122	45	$54	312
1927	2,047	1,451	762	492	43	83	71	596
1932	2,829	2,028	982	786	83	114	63	801
1934	3,461	2,143	985	619	356	119	64	1,318
1936	3,862	2,445	1,192	634	416	124	79	1,417
1938	4,598	3,082	1,503	701	448	128	302	1,615
1940	5,209	3,555	1,570	737	517	130	601	1,654
1942	5,343	3,563	1,827	642	466	122	505	1,780
1944	5,161	3,319	2,134	330	527	101	226	1,842
1946	7,066	4,974	2,701	368	663	84	1,158	2,092
1948	11,181	7,897	3,837	1,456	1,499	86	1,020	3,283
1950	15,082	10,864	4,450	2,237	1,891	109	2,177	4,217
1952	15,834	10,790	5,173	2,658	1,402	144	1,413	5,044
1954	18,686	13,008	5,886	3,347	1,486	193	2,096	5,679
1956	21,686	15,148	6,758	4,564	1,531	311	1,984	6,538
1957	24,235	16,796	7,330	5,163	1,639	351	2,313	7,440
1958	28,080	19,991	8,161	5,946	1,813	396	3,675	8,089
1959	31,125	22,436	8,775	7,059	1,891	453	4,259	8,689
1960	31,596	22,152	9,534	6,607	2,015	536	3,461	9,443
1961	34,693	24,578	10,384	6,865	2,044	584	4,701	10,114
1962	36,402	25,495	11,290	7,214	2,118	635	4,238	10,906
1963	39,583	27,698	12,449	8,110	2,112	721	4,306	11,885
1964	42,583	29,616	13,492	8,820	2,175	765	4,364	12,968
1965	45,639	31,465	14,930	9,307	2,236	822	4,170	14,174
1966	51,123	34,195	16,855	10,193	2,301	894	3,952	16,928
1967	58,760	39,704	20,201	11,544	2,665	1,026	4,268	19,056
1968	66,254	44,304	23,379	12,210	2,960	1,128	4,626	21,950
1969	74,227	49,448	27,052	12,701	3,509	1,275	4,911	24,779
1970	85,055	56,163	30,971	13,295	4,387	1,499	6,010	28,892
1971	98,840	66,200	35,846	14,736	5,531	1,761	8,327	32,640
1972	109,255	72,496	39,790	15,286	6,337	2,135	8,950	36,759
1973	118,836	78,014	44,838	14,677	6,897	2,434	9,167	40,822
1974	132,134	86,193	50,803	15,417	6,521	2,863	10,590	45,941
1975	158,882	106,905	60,793	17,307	6,673	3,272	18,860	51,978
1976	180,926	123,069	68,175	18,009	7,290	4,140	25,455	57,858
1977	191,225	128,765	75,683	16,964	7,556	5,136	23,426	62,460
1978	203,832	136,545	86,153	16,064	8,341	5,493	20,495	67,287
1979	224,657	148,691	94,533	19,124	8,878	6,048	20,107	75,966

[a] Includes expenditures of liquor stores in alcoholic beverage monopoly states, and utility expenditures where applicable.

[b] Cash payments of contributory employee retirement, unemployment compensation, sickness and other cash benefit social insurance programs. Includes withdrawals of retirement contributions.

Source: Department of Commerce, Bureau of the Census.

185. State Tax Collections by Source

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1980[a]

(Millions)

Year	Total		General sales, use, or gross receipts	Motor vehicle fuel sales	Tobacco products sales	Alcoholic beverage sales and licenses	Motor vehicle and operators licenses
	Including unemployment	Excluding unemployment					
1902	(c)	$156	–	–	–	(e)	–
1913	(c)	301	–	–	–	$2[f]	$5
1922	(c)	947	–	$13	–	–	152
1927	(c)	1,608	–	259	–	–	301
1932	(c)	1,890	$7	527	$19	1	335
1934	(c)	1,979	173	565	25	81	305
1936	$2,641	2,618	364	687	44	166	360
1938	3,834	3,132	447	777	55	227	359
1940	4,157	3,313	499	839	97	255	387
1941	4,507	3,606	575	913	106	272	434
1942	4,979	3,903	632	940	130	313	431
1943	5,136	3,964	671	776	141	335	414
1944	5,390	4,071	720	684	159	324	394
1945	5,603	4,349	776	696	145	368	414
1946	5,971	4,937	899	886	198	469	439
1947	6,690	5,721	1,181	1,110	245	480	517
1948	7,802	6,743	1,478	1,259	337	499	593
1949	8,349	7,376	1,609	1,361	388	502	665
1950	8,958	7,930	1,670	1,544	414	497	755
1951	10,270	8,933	2,000	1,710	430	546	840
1952	11,295	9,857	2,229	1,870	449	519	924
1953	11,922	10,552	2,433	2,019	469	544	1,012
1954	12,352	11,089	2,540	2,218	464	542	1,098
1955	12,735	11,597	2,637	2,353	459	550	1,184
1956	14,690	13,375	3,036	2,687	515	625	1,295
1957	16,041	14,531	3,373	2,828	556	650	1,368
1958	16,412	14,919	3,507	2,919	616	647	1,415
1959	17,495	15,848	3,697	3,058	675	684	1,492
1960	20,172	18,036	4,302	3,335	923	734	1,573
1961	21,374	19,057	4,510	3,431	1,001	774	1,641
1962	23,210	20,561	5,111	3,665	1,075	740	1,667
1963	25,109	22,117	5,539	3,851	1,124	883	1,780
1964	27,289	24,243	6,084	4,059	1,196	989	1,917
1965	29,120	26,126	6,711	4,300	1,284	1,050	2,021
1966	32,420	29,380	7,873	4,627	1,541	1,120	2,236
1967	34,836	31,926	8,923	4,837	1,615	1,182	2,311
1968	38,947	36,400	10,441	5,178	1,886	1,281	2,485
1969	44,481	41,931	12,443	5,644	2,056	1,379	2,685
1970	50,486	47,962	14,177	6,283	2,308	1,540	2,728
1971	54,031	51,541	15,473	6,628	2,536	1,650	2,953
1972	62,998	59,870	17,619	7,216	2,831	1,820	3,340
1973	72,564	68,069	19,793	8,058	3,112	1,957	3,636
1974	79,336	74,207	22,612	8,207	3,250	2,051	3,755
1975	85,290	80,155	24,780	8,255	3,286	2,110	3,941
1976	95,422	89,256	27,333	8,660	3,462	2,211	4,356
1977	109,608	101,085	30,896	9,088	3,500	2,297	4,587
1978	123,036	113,142	35,229	9,501	3,653	2,454	4,825
1979	136,881	125,120	39,505	9,980	3,640	2,580	5,155
1980	n.a.	136,913	43,168	9,722	3,738	2,657	5,325

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[a] In 1945, 1943, and prior to 1942, includes all local shares of state imposed taxes.
[b] In several states, individual and corporation income taxes are not separable.
[c] Unemployment tax not levied prior to 1936.

(Continued)

185. State Tax Collections by Source—Continued

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1980

(Millions)

Income[b]								
Total	Individual	Corporation	Property	Death and gift	Severance	Unemployment[c]	Other[d]	Year
—	—	—	$82	(e)	—	—	$74	1902
—	—	—	140	(e)	—	—	154	1913
$101	$43	$58	348	$66	—	—	267	1922
162	70	92	370	106	—	—	410	1927
153	74	79	328	148	$19	—	353	1932
129	80	49	273	93	21	—	314	1934
266	153	113	228	117	34	$23	354	1936
383	218	165	244	142	58	702	440	1938
361	206	155	260	113	53	844	449	1940
422	225	197	268	118	53	901	445	1941
518	249	269	264	110	62	1,076	502	1942
633	293	340	259	109	75	1,172	547	1943
762	316	446	243	110	71	1,319	605	1944
810	357	453	276	136	83	1,254	643	1945
831	389	442	249	141	90	1,034	737	1946
869	418	451	261	165	94	969	799	1947
1,084	499	585	276	179	131	1,059	905	1948
1,234	593	641	276	176	201	973	963	1949
1,310	724	586	307	168	211	1,028	1,053	1950
1,492	805	687	346	196	222	1,337	1,151	1951
1,751	913	838	370	211	272	1,438	1,262	1952
1,779	969	810	365	222	286	1,370	1,423	1953
1,776	1,004	772	391	247	312	1,263	1,502	1954
1,831	1,094	737	412	249	306	1,138	1,616	1955
2,264	1,374	890	467	310	361	1,315	1,815	1956
2,547	1,563	984	479	338	388	1,510	2,003	1957
2,562	1,544	1,018	533	351	370	1,493	1,998	1958
2,765	1,764	1,001	566	347	394	1,647	2,171	1959
3,389	2,209	1,180	607	420	420	2,136	2,333	1960
3,621	2,355	1,266	631	501	451	2,317	2,496	1961
4,036	2,728	1,308	640	516	451	2,649	2,660	1962
4,461	2,956	1,505	688	595	468	2,992	2,728	1963
5,110	3,415	1,695	722	658	489	3,046	3,019	1964
5,586	3,657	1,929	766	731	503	2,994	3,171	1965
6,326	4,288	2,038	834	808	545	3,040	3,463	1966
7,136	4,909	2,227	862	795	577	2,910	3,688	1967
8,749	6,231	2,518	912	872	618	2,547	3,977	1968
10,707	7,527	3,180	981	996	630	2,550	4,410	1969
12,921	9,183	3,738	1,092	996	686	2,524	5,231	1970
13,577	10,153	3,424	1,126	1,104	733	2,490	5,761	1971
17,412	12,996	4,416	1,257	1,294	758	3,128	6,323	1972
21,012	15,587	5,425	1,312	1,431	850	4,495	6,908	1973
23,093	17,078	6,015	1,301	1,425	1,255	5,129	7,258	1974
25,461	18,819	6,642	1,451	1,418	1,741	5,135	7,712	1975
28,721	21,448	7,273	2,118	1,513	2,029	6,166	8,853	1976
34,667	25,493	9,174	2,260	1,805	2,168	8,523	9,817	1977
39,806	29,088	10,717	2,357	1,837	2,493	9,894	10,988	1978
44,907	32,780	12,128	2,490	1,973	2,893	11,761	11,996	1979
50,410	37,089	13,321	2,892	2,035	4,167	n.a.	12,799	1980

[d] Includes taxes on insurance, public utilities, pari-mutuels, corporation licenses, hunting and fishing licenses, documents and stock transfers, other, and unseparable.

[e] Unseparable, included in "Other."

[f] Licenses included in "Other."

Source: Department of Commerce, Bureau of the Census.

181. Federal Aid Received by the States by Function[a]

Selected Fiscal Years 1902-1979

(Millions)

Year	Total	Public welfare	Highways	Education[b]	Employment security administration	Health and hospitals[c]	Natural resources[d]	Airports[d]	General revenue sharing	All other
1902	$3	$1	–	$1	–	–	–	–	–	$1
1913	6	1	–	3	–	–	–	–	–	2
1922	99	1	$79	10	–	–	–	–	–	9
1927	107	1	81	11	–	–	–	–	–	14
1932	222	1	191	12	–	–	–	–	–	18
1934	933	484	278	40	$1	–	–	–	–	120
1936	719	289	271	32	3	–	–	–	–	124
1938	633	215	235	33	47	–	–	–	–	193
1940	667	286	195	47	62	–	–	–	–	77
1942	802	369	169	137	57	–	–	–	–	69
1944	926	415	144	215	36	–	–	–	–	116
1946	802	432	66	99	63	–	–	–	–	140
1948	1,643	731	303	320	152	–	–	–	–	137
1950	2,275	1,107	438	345	168	$95	–	–	–	122
1952	2,329	1,149	413	293	187	114	–	–	–	174
1954	2,668	1,426	542	277	198	88	–	–	–	137
1956	3,027	1,452	739	344	219	90	–	–	–	183
1957	3,500	1,547	973	427	240	111	–	–	–	203
1958	4,461	1,793	1,496	492	280	114	–	–	–	286
1959	5,888	1,959	2,610	615	316	129	–	–	–	259
1960	6,382	2,048	2,883	727	319	132	–	–	–	274
1961	6,412	2,164	2,613	824	380	148	–	–	–	284
1962	7,108	2,449	2,746	985	423	158	–	–	–	346
1963	7,832	2,707	3,024	917	409	185	$145	$17	–	427
1964	9,046	2,977	3,652	1,152	437	209	154	24	–	441
1965	9,874	3,133	3,987	1,393	457	222	172	28	–	480
1966	11,743	3,573	3,972	2,654	506	270	205	20	–	542
1967	13,616	4,353	4,033	3,500	553	314	235	23	–	604
1968	15,228	5,240	4,198	3,891	619	382	262	27	–	609
1969	16,907	6,477	3,201	4,121	681	427	284	41	–	675
1970	19,252	7,818	4,431	4,554	769	508	309	38	–	826
1971	22,754	9,553	4,814	5,468	959	532	350	34	–	1,044
1972	26,791	12,289	4,871	5,984	1,148	601	393	32	–	1,473
1973	31,361	13,653	4,648	6,430	1,276	608	437	72	$2,272	1,965
1974	31,632	13,320	4,503	6,720	1,295	738	472	101	2,045	2,438
1975	36,148	14,247	5,260	7,879	1,521	1,102	599	121	2,066	3,352
1976	42,013	16,867	6,262	8,661	1,658	1,235	642	96	2,102	4,489
1977	45,890	18,723	6,363	9,035	1,833	1,532	637	70	2,217	5,480
1978	50,200	20,007	6,301	9,819	1,887	1,833	703	149	2,255	7,245
1979	54,548	22,313	7,015	10,710	1,928	1,988	784	135	2,261	7,415

[a] Excludes value of any aid in kind rather than cash, such as free transfers of surplus property or of commodities.

[b] Includes aid for training of defense workers, 1942-1944; from 1954 to 1962, includes Federal reimbursement for atomic research by state universities, previously classified as "All other"; from 1963, atomic research is again included in "All other."

[c] Included in "All other" for 1902-1948.

[d] Prior to 1963 included in "All other."

182. Total State Revenue by Source and State

Fiscal Year 1979

(Millions)

State	Total	From own sources						Intergovernmental	
		Total own sources[a]	General revenue			Liquor stores[c]	Insurance trust	From Federal	From local
			Total	Taxes[b]	Charges and miscellaneous				
Total	$247,059.0	$189,971.6	$150,960.7	$124,962.9	$25,997.8	$2,504.5	$35,369.9	$54,548.1	$2,539.3
Alabama	3,770.6	2,676.4	2,198.3	1,747.4	450.9	121.4	356.7	1,072.4	21.8
Alaska	1,699.4	1,415.5	1,224.4	816.7	407.7	—	191.1	283.2	.6
Arizona	2,817.3	2,327.7	1,784.4	1,515.8	268.6	—	536.8	479.3	10.3
Arkansas	1,967.9	1,323.6	1,154.0	994.6	159.4	—	169.6	637.7	6.7
California	31,057.8	24,832.3	18,842.1	16,352.0	2,490.1	—	5,965.7	6,100.4	125.1
Colorado	3,050.3	2,374.4	1,878.5	1,440.8	437.7	—	495.8	666.8	9.1
Connecticut	3,173.7	2,448.5	2,102.5	1,718.1	384.4	—	335.9	720.7	4.5
Delaware	869.0	695.1	632.6	491.9	140.7	—	59.9	171.5	2.5
Florida	7,286.2	5,836.1	4,848.2	4,291.0	557.2	—	982.8	1,413.9	36.2
Georgia	4,605.0	3,313.8	2,809.5	2,448.1	361.4	—	504.3	1,265.3	25.9
Hawaii	1,670.0	1,336.1	1,112.9	876.0	236.9	—	223.3	331.9	2.1
Idaho	994.8	747.3	583.5	466.4	117.1	35.2	128.5	245.7	1.8
Illinois	11,201.9	8,764.8	7,218.9	6,322.8	896.1	—	1,546.0	2,332.9	104.2
Indiana	4,612.3	3,681.5	3,299.6	2,668.6	631.0	—	382.0	917.2	13.6
Iowa	3,056.2	2,406.9	1,926.2	1,569.3	356.9	122.7	357.9	614.1	35.2
Kansas	2,177.9	1,684.5	1,467.7	1,187.7	280.0	—	216.9	477.0	16.4
Kentucky	3,841.8	2,872.3	2,496.4	2,075.7	420.7	—	375.9	963.2	6.4
Louisiana	4,589.0	3,473.9	2,948.0	2,240.3	707.7	—	525.9	1,110.3	4.8
Maine	1,233.7	864.7	702.3	554.4	147.9	37.6	124.7	359.0	10.0
Maryland	4,976.7	3,986.1	3,427.9	2,647.2	780.7	—	526.1	979.1	11.5
Massachusetts	6,824.4	4,912.7	4,254.7	3,616.2	638.5	—	656.4	1,726.1	185.5
Michigan	11,449.1	9,004.2	7,302.0	6,017.7	1,284.3	385.5	1,316.7	2,379.8	65.1
Minnesota	5,316.2	4,222.0	3,709.0	3,133.8	575.2	—	513.1	1,048.2	46.0
Mississippi	2,597.6	1,824.9	1,444.6	1,196.5	248.1	90.7	289.6	753.1	19.6
Missouri	3,821.2	2,875.8	2,347.4	2,013.0	334.4	—	528.4	944.6	.8
Montana	1,006.1	705.6	510.3	400.6	109.7	43.9	151.5	294.5	6.1

(Continued)

182. Total State Revenue by Source and State—Continued

Fiscal Year 1979

(Millions)

State	Total	From own sources						Intergovernmental	
		Total own sources[a]	General revenue			Liquor stores[c]	Insurance trust	From Federal	From local
			Total	Taxes[b]	Charges and miscellaneous				
Nebraska	1,333.8	987.3	917.6	742.6	175.0	—	69.7	318.8	27.8
Nevada	1,059.5	870.6	537.9	462.6	75.3	—	312.0	179.5	9.5
New Hampshire	839.7	618.8	393.1	264.1	129.0	130.7	94.8	204.9	16.1
New Jersey	7,881.3	6,178.3	4,673.5	3,729.3	944.2	—	1,504.8	1,610.1	92.9
New Mexico	1,847.1	1,409.4	1,240.5	845.4	395.1	—	168.9	424.9	12.8
New York	25,181.0	18,102.9	13,348.1	11,633.7	1,714.4	—	3,920.0	6,004.3	1,073.8
North Carolina	5,537.1	4,123.0	3,397.4	2,914.9	482.5	—	725.6	1,344.9	69.2
North Dakota	823.0	610.3	529.1	324.8	204.3	—	81.2	197.7	15.1
Ohio	11,434.7	9,274.1	5,719.1	4,619.9	1,099.2	309.7	3,245.3	2,082.6	78.1
Oklahoma	2,966.2	2,269.7	1,978.8	1,515.9	462.9	—	232.3	680.4	16.1
Oregon	3,499.4	2,721.3	1,905.4	1,384.5	520.9	135.9	680.1	758.7	19.4
Pennsylvania	12,757.5	10,077.5	7,766.0	6,781.8	984.2	496.5	1,814.9	2,611.6	68.3
Rhode Island	1,210.6	903.4	730.4	537.8	192.6	—	168.2	303.0	4.2
South Carolina	3,169.1	2,358.6	1,834.0	1,523.0	311.0	—	389.5	785.7	24.7
South Dakota	655.6	430.3	378.2	245.5	132.7	—	52.1	219.2	6.1
Tennessee	3,614.6	2,585.3	2,196.3	1,843.9	352.4	—	389.1	1,004.2	25.1
Texas	11,049.1	8,528.1	7,579.9	5,738.4	1,841.5	—	948.2	2,496.1	24.9
Utah	1,604.6	1,202.6	911.8	694.9	216.9	46.7	244.1	392.9	9.1
Vermont	639.6	445.5	362.8	267.5	95.3	28.5	54.2	191.5	2.6
Virginia	5,135.9	3,898.4	3,335.1	2,563.7	771.4	210.5	352.8	1,188.8	48.7
Washington	5,660.0	4,467.2	3,252.3	2,718.3	534.0	200.4	1,014.6	1,111.2	81.5
West Virginia	2,394.8	1,781.6	1,368.4	1,150.1	218.3	82.0	331.2	611.9	1.3
Wisconsin	6,255.3	4,888.4	3,865.3	3,260.4	604.9	—	1,023.0	1,329.4	37.6
Wyoming	788.6	577.6	459.4	342.8	116.6	26.7	91.5	208.1	2.9

[a] Includes utility revenues of $1,136.6 million for 13 states, not shown separately.
[b] Excludes unemployment compensation taxes included in insurance trust revenue, shown separately in Table 213.
[c] Represents sales revenues, not net profits.
Source: Department of Commerce, Bureau of the Census.

183. Total State Revenue by Source

Selected Fiscal Years 1902-1979

(Millions, except per capita)

Year	Total	From own sources						Intergovernmental		Per capita[a]	
		Total own sources[b]	General revenue			Insurance trust[d]	Liquor stores[e]	From Federal	From local	Total	Taxes
			Total	Taxes[c]	Charges and miscellaneous						
1902	$192	$183	$181	$156	$25	–	$2	$3	$6	$2.46	$2.00
1913	376	360	360	301	59	–	–	6	10	3.92	3.14
1922	1,360	1,234	1,128	947	181	$106	–	99	27	12.49	8.70
1927	2,152	1,994	1,857	1,608	249	137	–	107	51	18.28	13.66
1932	2,541	2,274	2,156	1,890	266	118	–	222	45	20.50	15.25
1934	3,421	2,452	2,243	1,979	264	119	90	933	36	27.27	15.78
1936	4,023	3,265	2,914	2,618	296	168	183	719	39	31.67	20.61
1938	5,293	4,612	3,460	3,132	328	890	262	633	48	41.13	24.34
1940	5,737	5,012	3,657	3,313	344	1,074	281	667	58	43.88	25.34
1942	6,870	6,012	4,274	3,903	370	1,366	373	802	56	51.67	29.36
1944	7,695	6,714	4,484	4,071	413	1,702	528	926	55	57.86	30.61
1946	8,576	7,712	5,419	4,937	482	1,494	798	802	63	62.90	36.21
1948	11,826	10,086	7,517	6,743	774	1,711	857	1,643	97	82.09	46.81
1950	13,903	11,480	8,839	7,930	909	1,821	810	2,275	148	92.74	52.90
1952	16,815	14,330	10,944	9,857	1,087	2,462	924	2,329	156	108.87	63.82
1954	18,834	15,951	12,417	11,089	1,328	2,560	974	2,668	215	117.96	69.45
1956	22,199	18,903	15,093	13,375	1,718	2,791	1,019	3,027	269	133.78	80.60
1957	24,656	20,728	16,454	14,531	1,923	3,209	1,065	3,500	427	145.86	85.96
1958	26,191	21,427	17,008	14,919	2,089	3,361	1,058	4,461	302	152.24	86.72
1959	29,164	22,912	18,196	15,848	2,348	3,631	1,085	5,888	364	166.64	90.56
1960	32,838	26,094	20,618	18,036	2,583	4,347	1,128	6,382	363	184.52	101.35
1962	37,595	30,115	23,677	20,561	3,116	5,304	1,134	7,108	373	204.53	111.86
1964	45,167	35,703	28,184	24,243	3,942	6,324	1,195	9,046	417	238.50	128.01
1966	55,246	43,000	34,511	29,380	5,131	7,128	1,361	11,743	503	284.52	151.31
1968	68,460	52,525	43,197	36,400	6,797	7,771	1,557	15,228	707	345.37	183.63
1970	88,939	68,691	57,507	47,962	9,545	9,437	1,748	19,252	995	440.38	237.48
1971	97,233	73,424	61,290	51,541	9,749	10,320	1,814	22,754	1,054	475.69	252.15
1972	112,344	84,362	70,651	59,870	10,780	11,806	1,905	26,791	1,191	543.65	289.72
1973	129,808	97,108	80,432	68,069	12,363	14,690	1,985	31,361	1,339	622.89	326.63
1974	140,815	107,645	89,157	74,207	14,950	16,439	2,049	31,632	1,538	670.66	353.43
1975	157,033	119,206	96,784	80,155	16,629	20,293	2,129	36,148	1,680	742.37	378.93
1976	183,821	139,104	107,401	89,256	18,145	29,508	2,196	42,013	2,704	861.97	418.54
1977	204,426	155,799	120,499	101,085	19,414	32,365	2,244	45,890	2,737	951.28	470.39
1978	225,011	171,550	135,638	113,261	22,377	32,562	2,388	50,200	3,261	1,038.29	522.63
1979	247,059	189,972	150,961	124,963	25,998	35,370	2,504	54,548	2,539	1,130.45	571.78

[a] Based on population, excluding armed forces overseas and District of Columbia, January 1, each year.
[b] Includes utility revenues of $692 million in 1977, $962 million in 1978, and $1,137 million in 1979, not shown separately. Prior to 1977, utility revenues included in charges and miscellaneous general revenue.
[c] Excludes unemployment compensation taxes included in insurance trust revenue and shown in Table 185.
[d] Collections from employers and employees for financing unemployment compensation, accident and sickness, workmen's compensation, retirement, and similar social insurance programs.
[e] Gross receipts from the sale of liquor and associated products in state alcoholic beverage monopoly systems.
Source: Department of Commerce, Bureau of the Census. Per capita computations by Tax Foundation.

184. Percentage Distribution of State Tax Collections by Source

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1980

Year	Total tax collections	General sales, use, or gross receipts	Motor vehicle fuel sales	Tobacco products sales	Alcoholic beverage sales and licenses	Motor vehicle and operators licenses	Income			Property	Death and gift	Severance	Other
							Total	Individual	Corporation				
1902	100.0	–	–	–	([a])	–	–	–	–	52.6	([a])	–	47.4
1913	100.0	–	–	–	.7[b]	1.7	–	–	–	46.5	([a])	–	51.2
1922	100.0	–	1.4	–	–	16.0	10.7	4.5	6.1	36.7	7.0	–	28.2
1927	100.0	–	16.1	–	–	18.7	10.1	4.4	5.7	23.0	6.6	–	25.5
1932	100.0	.4	27.9	1.0	.1	17.7	8.1	3.9	4.2	17.4	7.8	1.0	18.7
1934	100.0	8.7	28.5	1.3	4.1	15.4	6.5	4.0	2.5	13.8	4.7	1.1	15.9
1936	100.0	13.9	26.2	1.7	6.3	13.8	10.2	5.8	4.3	8.7	4.5	1.3	13.5
1938	100.0	14.3	24.8	1.8	7.2	11.5	12.2	7.0	5.3	7.8	4.5	1.9	14.0
1940	100.0	15.1	25.3	2.9	7.7	11.7	10.9	6.2	4.7	7.8	3.4	1.6	13.6
1941	100.0	15.9	25.3	2.9	7.5	12.0	11.7	6.2	5.5	7.4	3.3	1.5	12.3
1942	100.0	16.2	24.1	3.3	8.0	11.0	13.3	6.4	6.9	6.8	2.8	1.6	12.9
1943	100.0	16.9	19.6	3.6	8.5	10.4	16.0	7.4	8.6	6.5	2.8	1.9	13.8
1944	100.0	17.7	16.8	3.9	8.0	9.7	18.7	7.8	11.0	6.0	2.7	1.7	14.9
1945	100.0	17.8	16.0	3.3	8.5	9.5	18.6	8.2	10.4	6.3	3.1	1.9	14.8
1946	100.0	18.2	17.9	4.0	9.5	8.9	16.8	7.9	9.0	5.0	2.9	1.8	14.9
1947	100.0	20.6	19.4	4.3	8.4	9.0	15.2	7.3	7.9	4.6	2.9	1.6	14.0
1948	100.0	21.9	18.7	5.0	7.4	8.8	16.1	7.4	8.7	4.1	2.7	1.9	13.4
1949	100.0	21.8	18.5	5.3	6.8	9.0	16.7	8.0	8.7	3.7	2.4	2.7	13.1
1950	100.0	21.1	19.5	5.2	6.3	9.5	16.5	9.1	7.4	3.9	2.1	2.7	13.3
1951	100.0	22.4	19.1	4.8	6.1	9.4	16.7	9.0	7.7	3.9	2.2	2.5	12.9
1952	100.0	22.6	19.0	4.6	5.3	9.4	17.8	9.3	8.5	3.8	2.1	2.8	12.8
1953	100.0	23.1	19.1	4.4	5.2	9.6	16.9	9.2	7.7	3.5	2.1	2.7	13.5
1954	100.0	22.9	20.0	4.2	4.9	9.9	16.0	9.1	7.0	3.5	2.2	2.8	13.5
1955	100.0	22.7	20.3	4.0	4.7	10.2	15.8	9.4	6.4	3.6	2.1	2.6	13.9
1956	100.0	22.7	20.1	3.8	4.7	9.7	16.9	10.3	6.7	3.5	2.3	2.7	13.6
1957	100.0	23.2	19.5	3.8	4.5	9.4	17.5	10.8	6.8	3.3	2.3	2.7	13.8
1958	100.0	23.5	19.6	4.1	4.3	9.5	17.2	10.3	6.8	3.6	2.4	2.5	13.4
1959	100.0	23.3	19.3	4.3	4.3	9.4	17.4	11.1	6.3	3.6	2.2	2.5	13.7
1960	100.0	23.8	18.5	5.1	4.1	8.7	18.8	12.2	6.5	3.4	2.3	2.3	12.9
1962	100.0	24.9	17.8	5.2	3.6	8.1	19.6	13.3	6.4	3.1	2.5	2.2	12.9
1964	100.0	25.1	16.7	4.9	4.1	7.9	21.1	14.1	7.0	3.0	2.7	2.0	12.5
1966	100.0	26.8	15.7	5.2	3.8	7.6	21.5	14.6	6.9	2.8	2.8	1.9	11.8
1968	100.0	28.7	14.2	5.2	3.5	6.8	24.0	17.1	6.9	2.5	2.4	1.7	10.9
1970	100.0	29.6	13.1	4.8	3.2	5.7	26.9	19.1	7.8	2.3	2.1	1.4	10.9
1971	100.0	30.0	12.9	4.9	3.2	5.7	26.3	19.7	6.6	2.2	2.1	1.4	11.2
1972	100.0	29.4	12.1	4.7	3.0	5.6	29.1	21.7	7.4	2.1	2.2	1.3	10.6
1973	100.0	29.1	11.8	4.6	2.9	5.3	30.9	22.9	8.0	1.9	2.1	1.2	10.2
1974	100.0	30.5	11.1	4.4	2.8	5.1	31.1	23.0	8.1	1.8	1.9	1.7	9.8
1975	100.0	30.9	10.3	4.1	2.6	4.9	31.8	23.5	8.3	1.8	1.8	2.2	9.6
1976	100.0	30.6	9.7	3.9	2.5	4.9	32.2	24.0	8.2	2.4	1.7	2.3	9.9
1977	100.0	30.6	9.0	3.5	2.3	4.5	34.3	25.2	9.1	2.2	1.8	2.1	9.7
1978	100.0	31.1	8.4	3.2	2.2	4.3	35.2	25.7	9.5	2.1	1.6	2.2	9.7
1979	100.0	31.6	8.0	2.9	2.1	4.1	35.9	26.2	9.7	2.0	1.6	2.3	9.6
1980	100.0	31.5	7.1	2.7	1.9	3.9	36.8	27.1	9.7	2.1	1.5	3.0	9.3

[a] Unallocable, included in "Other."
[b] License taxes included in "Other."
Source: Computed by Tax Foundation from data in Table 185.

186. State Tax Collections by Source and State

EXCLUDING UNEMPLOYMENT TAX COLLECTIONS

Fiscal Year 1980[a]

(Thousands)

State	Total	General sales, use, or gross receipts	Selective sales and gross receipts[b]	Licenses	Individual income	Corporation net income[c]	Property	Death and gift	Severance	Other taxes
Total	$136,913,324	$43,167,534	$24,525,317	$8,690,420	$37,089,482	$13,321,381	$2,892,105	$2,035,269	$4,167,399	$1,024,417
Alabama	1,856,789	577,089	569,167	116,586	396,570	109,238	44,287	5,441	32,410	6,001
Alaska	1,437,607	–	54,422	39,136	100,481	565,329	169,016	198	506,469	2,556
Arizona	1,684,399	814,588	242,403	88,039	287,498	117,764	121,990	12,117	–	–
Arkansas	1,160,766	371,825	253,489	105,565	316,644	83,714	3,932	4,666	18,051	2,880
California	19,366,696	6,695,242	1,904,550	629,387	6,463,736	2,507,183	677,238	463,406	25,954	–
Colorado	1,490,853	537,379	220,582	93,389	461,325	110,607	3,652	29,780	31,121	3,018
Connecticut	1,839,678	802,950	523,252	111,142	100,953	246,139	12	54,764	–	466
Delaware	515,715	–	74,169	144,468	235,763	40,553	–	7,883	–	12,879
Florida	4,804,298	2,252,113	1,291,918	379,845	–	371,405	86,091	69,910	121,254	231,762
Georgia	2,728,961	931,976	574,947	85,896	872,073	239,713	9,565	7,517	–	7,274
Hawaii	998,383	498,293	115,944	15,892	311,404	50,259	–	4,328	–	2,263
Idaho	490,346	137,114	86,376	58,510	159,138	42,604	175	4,524	1,905	–
Illinois	7,073,077	2,379,123	1,302,063	459,805	1,900,676	797,927	103,979	122,728	–	6,776
Indiana	2,695,759	1,331,594	429,737	127,788	556,709	179,191	30,313	38,845	1,582	–
Iowa	1,746,828	502,055	276,187	176,985	602,385	138,564	–	47,668	–	2,984
Kansas	1,269,671	418,389	216,430	103,096	336,061	149,517	18,832	26,246	1,100	–
Kentucky	2,144,941	607,604	399,474	94,969	505,832	158,846	176,759	23,295	177,244	918
Louisiana	2,396,845	739,347	450,520	162,182	247,438	249,338	32	22,691	525,297	–
Maine	619,160	214,113	133,562	56,179	142,689	45,086	15,198	11,397	–	936
Maryland	2,760,818	712,815	534,909	112,453	1,097,009	165,857	83,597	20,653	–	33,525
Massachusetts	3,927,303	745,996	603,506	93,375	1,860,033	532,383	812	78,952	–	12,246
Michigan	5,947,650	1,706,728	849,988	340,358	1,916,626	910,732	133,412	46,281	43,525	–
Minnesota	3,202,581	650,138	566,088	194,485	1,262,697	381,217	4,281	41,922	83,459	18,294
Mississippi	1,257,932	671,086	228,691	80,247	150,296	64,369	4,723	6,006	52,514	–
Missouri	2,094,589	792,290	354,047	178,442	603,319	135,103	5,038	26,255	46	49
Montana	435,751	–	95,191	38,026	135,012	45,623	18,129	8,537	94,636	597
Nebraska	816,767	277,014	169,842	67,038	235,821	57,579	2,502	2,277	2,948	1,746
Nevada	476,604	182,925	208,402	64,193	–	–	21,024	–	23	37
New Hampshire	267,495	–	133,372	40,768	10,474	62,786	8,218	8,256	311	3,310
New Jersey	4,104,292	1,180,267	749,794	469,863	1,004,781	497,205	73,932	111,047	–	17,403
New Mexico	926,048	402,909	134,176	55,534	46,846	46,272	24,341	2,327	213,643	–
New York	12,716,772	2,844,869	1,762,796	496,160	5,780,045	1,235,340	6,520	124,920	–	466,122
North Carolina	3,215,348	693,564	719,461	240,715	1,180,507	291,752	45,908	42,149	1,292	–

(Continued)

187. Percentage Distribution of State Tax Collections by Source and State

EXCLUDING UNEMPLOYMENT TAX COLLECTIONS

Fiscal Year 1980

State	Total	General sales, use, or gross receipts	Selective sales and gross receipts	Licenses	Income	Property	Other taxes
Total	100.0	31.5	17.9	6.3	36.8	2.1	5.4
Alabama	100.0	31.1	30.7	6.3	27.2	2.4	2.3
Alaska	100.0	—	3.8	2.7	46.3	11.8	35.4
Arizona	100.0	48.4	14.4	5.2	24.1	7.2	.7
Arkansas	100.0	32.0	21.8	9.1	34.5	.3	2.3
California	100.0	34.6	9.8	3.2	46.3	3.5	2.6
Colorado	100.0	36.0	14.8	6.3	38.4	.2	4.3
Connecticut	100.0	43.6	28.4	6.0	18.9	(a)	3.1
Delaware	100.0	—	14.4	28.0	53.6	—	4.0
Florida	100.0	46.9	26.9	7.9	7.7	1.8	8.8
Georgia	100.0	34.2	21.1	3.1	40.7	.4	.5
Hawaii	100.0	49.9	11.6	1.6	36.2	—	.7
Idaho	100.0	28.0	17.6	11.9	41.1	(a)	1.4
Illinois	100.0	33.6	18.4	6.5	38.2	1.5	1.8
Indiana	100.0	49.4	15.9	4.7	27.3	1.1	1.6
Iowa	100.0	28.7	15.8	10.1	42.4	—	3.0
Kansas	100.0	33.0	17.0	8.1	38.2	1.5	2.2
Kentucky	100.0	28.3	18.6	4.4	31.0	8.2	9.5
Louisiana	100.0	30.8	18.8	6.8	20.7	(a)	22.9
Maine	100.0	34.6	21.6	9.1	30.3	2.5	1.9
Maryland	100.0	25.8	19.4	4.1	45.7	3.0	2.0
Massachusetts	100.0	19.0	15.4	2.4	60.7	(a)	2.5
Michigan	100.0	28.7	14.3	5.7	47.5	2.2	1.6
Minnesota	100.0	20.3	17.7	6.1	51.3	.1	4.5
Mississippi	100.0	53.3	18.2	6.4	17.1	.4	4.6
Missouri	100.0	37.8	16.9	8.5	35.3	.2	1.3
Montana	100.0	—	21.8	8.7	41.5	4.2	23.8
Nebraska	100.0	33.9	20.8	8.2	35.9	.3	.9
Nevada	100.0	38.4	43.7	13.5	—	4.4	(a)
New Hampshire	100.0	—	49.9	15.2	27.4	3.1	4.4
New Jersey	100.0	28.8	18.3	11.4	36.6	1.8	3.1
New Mexico	100.0	43.5	14.5	6.0	10.1	2.6	23.3
New York	100.0	22.4	13.9	3.9	55.2	(a)	4.6
North Carolina	100.0	21.6	22.4	7.5	45.8	1.4	1.3
North Dakota	100.0	33.3	18.2	11.1	24.1	.6	12.7
Ohio	100.0	30.3	25.4	7.7	32.7	3.0	.9
Oklahoma	100.0	17.9	20.3	9.8	25.4	—	26.6
Oregon	100.0	—	11.8	10.9	71.8	(a)	5.5
Pennsylvania	100.0	27.6	21.0	10.3	35.0	2.5	3.6
Rhode Island	100.0	30.7	23.4	4.2	37.7	1.1	2.9
South Carolina	100.0	34.4	21.6	3.9	38.6	.4	1.1
South Dakota	100.0	54.4	31.7	9.1	1.2	—	3.6
Tennessee	100.0	52.1	23.0	9.6	12.1	—	3.2
Texas	100.0	37.5	27.1	11.0	—	.7	23.7
Utah	100.0	41.3	13.9	4.3	38.9	(a)	1.6
Vermont	100.0	15.3	32.7	10.3	39.7	.1	1.9
Virginia	100.0	21.7	22.5	5.4	47.3	.9	2.2
Washington	100.0	55.7	18.9	5.4	—	16.2	3.8
West Virginia	100.0	49.1	20.3	5.9	23.4	(a)	1.3
Wisconsin	100.0	25.4	13.4	4.5	51.7	2.8	2.2
Wyoming	100.0	42.0	13.3	10.7	—	5.9	28.1

[a] Less than .05%.

Source: Computed by Tax Foundation from data in Table 186.

188. State Tax Collections by State

Excluding Unemployment Tax Collections[a]

Selected Fiscal Years 1939-1980[b]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$3,076,387	$4,937,065	$7,929,881	$18,035,927	$47,961,994	$136,913,324
Alabama	47,780	66,607	115,918	273,718	657,361	1,856,789
Alaska	—	—	—	27,110	85,899	1,437,607
Arizona	15,288	31,701	47,836	164,965	474,270	1,684,399
Arkansas	28,030	55,415	85,015	158,118	351,447	1,160,766
California	242,215	480,144	811,206	2,124,369	5,497,548	19,366,696
Colorado	31,360	51,268	89,455	192,542	470,060	1,490,853
Connecticut	40,258	55,783	105,636	238,124	741,789	1,839,678
Delaware	9,776	15,175	25,775	70,776	195,648	515,715
Florida	51,191	111,066	170,275	521,682	1,421,109	4,804,298
Georgia	42,128	79,769	124,648	369,080	941,334	2,728,961
Hawaii	—	—	—	124,230	340,450	998,383
Idaho	10,143	18,172	30,052	68,999	155,880	490,346
Illinois	183,247	256,819	380,270	836,372	2,868,694	7,073,077
Indiana	72,617	117,887	202,895	399,379	1,002,418	2,695,759
Iowa	61,071	82,127	146,437	265,787	628,327	1,746,828
Kansas	36,144	59,221	119,349	206,622	430,975	1,269,671
Kentucky	40,787	65,032	107,390	228,507	703,044	2,144,941
Louisiana	70,143	113,157	240,867	452,695	838,792	2,396,845
Maine	19,751	26,049	41,628	86,929	207,617	619,160
Maryland	35,895	57,523	131,464	343,579	1,082,058	2,760,818
Massachusetts	106,826	175,351	234,846	491,123	1,393,653	3,927,303
Michigan	139,610	238,113	393,056	913,920	2,345,090	5,947,650
Minnesota	75,775	99,050	188,610	352,583	1,020,953	3,202,581
Mississippi	27,288	57,943	87,451	194,300	485,755	1,257,932
Missouri	69,071	111,789	162,215	213,895	820,860	2,094,589
Montana	11,007	14,395	30,149	64,868	128,823	435,751
Nebraska	21,474	28,661	54,055	91,052	261,307	816,767
Nevada	3,554	5,375	10,953	44,885	149,128	476,604
New Hampshire	12,445	16,328	19,819	41,757	94,765	267,495
New Jersey	91,730	135,150	147,914	365,232	1,332,251	4,104,292
New Mexico	13,998	27,120	51,070	123,206	273,466	926,048
New York	416,207	668,718	891,783	1,961,008	6,116,519	12,716,772
North Carolina	69,169	137,544	212,728	459,373	1,190,220	3,215,348
North Dakota	11,235	21,196	39,210	60,760	121,646	371,861
Ohio	190,341	242,376	379,403	872,723	1,702,624	4,766,715
Oklahoma	55,721	104,883	158,232	275,379	502,121	1,776,044
Oregon	22,592	52,094	99,829	208,283	430,686	1,455,352
Pennsylvania	238,747	263,406	439,387	1,032,861	2,777,578	7,240,808
Rhode Island	14,162	25,284	38,297	86,095	228,674	550,787
South Carolina	28,646	61,133	90,019	235,478	543,678	1,678,049
South Dakota	14,879	18,887	37,923	52,993	112,705	270,518
Tennessee	40,553	67,065	149,782	304,590	686,936	1,886,992
Texas	111,375	170,921	315,117	792,800	1,975,087	6,758,706
Utah	15,365	26,181	43,613	100,405	251,596	785,755
Vermont	9,853	13,383	20,425	43,522	135,177	266,317
Virginia	47,365	79,625	147,081	291,664	955,726	2,743,325
Washington	57,474	134,872	201,560	460,770	1,028,028	2,917,445
West Virginia	43,616	62,252	94,029	180,119	384,993	1,219,492
Wisconsin	75,649	126,433	197,546	426,234	1,332,754	3,366,311
Wyoming	6,836	8,622	17,663	41,460	84,475	388,125

[a] Unemployment tax collections by state shown in Table 213.

[b] Data for 1939 not strictly comparable to other years.

Source. Department of Commerce, Bureau of the Census.

189. Per Capita State Tax Collections by State

Excluding Unemployment Tax Collections

Selected Fiscal Years 1939-1980[a]

State	1939	1946	1950	1960	1970	1980
Total	$23.81	$37.51	$53.63	$104.08	$239.16	$623.91
Alabama	14.99	24.00	36.84	84.48	191.09	492.65
Alaska	—	—	—	123.23	290.20	3,540.90
Arizona	32.81	53.37	67.00	131.55	273.04	687.51
Arkansas	14.54	31.45	46.10	88.88	183.72	532.46
California	36.39	51.39	78.48	138.54	278.91	853.38
Colorado	28.20	45.94	69.08	111.32	217.13	537.83
Connecticut	23.91	31.53	51.99	95.44	247.26	590.59
Delaware	38.04	53.06	81.57	161.22	362.31	886.11
Florida	28.91	45.06	63.82	108.91	213.99	542.25
Georgia	13.63	25.58	37.49	94.59	206.84	533.31
Hawaii	—	—	—	200.37	453.93	1,091.13
Idaho	19.77	35.84	52.72	104.86	220.48	541.82
Illinois	23.30	33.79	43.86	83.86	259.87	629.89
Indiana	21.45	34.40	51.26	86.52	194.91	499.21
Iowa	24.49	35.58	56.80	96.83	224.00	601.94
Kansas	19.62	34.21	62.00	95.57	192.74	535.95
Kentucky	14.57	25.04	37.69	75.82	219.84	608.15
Louisiana	30.70	46.59	91.45	141.20	231.77	596.53
Maine	23.43	32.56	46.10	90.74	209.29	564.41
Maryland	20.33	27.44	56.45	112.61	279.75	665.58
Massachusetts	24.47	41.74	49.54	96.62	246.66	680.76
Michigan	27.61	43.49	62.07	117.88	267.06	645.99
Minnesota	27.52	39.04	64.26	104.38	271.67	788.81
Mississippi	12.83	27.72	41.94	89.87	218.81	517.88
Missouri	18.27	31.79	41.79	73.00	176.91	430.37
Montana	19.94	30.18	52.99	97.25	185.62	554.39
Nebraska	16.19	23.67	41.52	64.95	177.28	518.91
Nevada	33.85	36.07	69.76	160.88	310.68	678.92
New Hampshire	25.66	35.57	37.18	69.36	130.89	301.57
New Jersey	22.37	32.90	30.25	61.28	187.77	559.78
New Mexico	27.29	50.50	79.30	132.76	270.49	746.21
New York	30.80	53.52	59.88	118.00	337.84	720.58
North Carolina	20.11	38.93	54.39	102.04	236.58	573.55
North Dakota	17.36	38.82	65.68	96.91	195.89	566.00
Ohio	27.84	35.05	47.59	90.80	161.19	444.20
Oklahoma	23.98	51.72	75.17	119.68	198.08	614.12
Oregon	21.17	41.68	69.76	118.61	208.87	575.92
Pennsylvania	23.99	28.81	42.29	91.93	236.57	617.24
Rhode Island	20.41	32.58	47.81	100.81	245.36	592.88
South Carolina	15.62	31.61	44.37	99.44	211.55	572.32
South Dakota	22.93	32.62	60.10	78.05	168.72	392.62
Tennessee	14.38	23.30	46.29	85.87	176.27	430.82
Texas	17.99	25.04	41.34	85.08	178.82	505.13
Utah	28.72	44.30	65.00	114.49	240.30	574.80
Vermont	27.68	42.49	55.35	112.75	309.33	540.20
Virginia	17.95	24.94	44.68	74.23	207.14	527.87
Washington	33.85	61.14	87.86	163.22	307.52	743.11
West Virginia	23.86	36.45	48.72	96.22	220.50	649.36
Wisconsin	24.42	42.70	58.26	108.87	304.42	713.20
Wyoming	27.79	36.08	63.77	127.57	256.76	862.50

[a] Computations based on population as of July 1; data for 1939 not strictly comparable to other years.
Source: Computed by Tax Foundation from data in Table 188.

190. State Property Tax Collections by State

Selected Fiscal Years 1939-1980[a]

(Thousands)

State	1939		1956		1960		1970		1980
	Total	General	Total	General	Total	General	Total	General	Total
Total	$251,046	$179,881	$467,489	$203,011	$607,399	$231,497	$1,091,745	$359,262	$2,892,105
Alabama	5,273	5,273	10,631	10,631	13,220	13,220	22,853	22,596	44,287
Alaska	–	–	–	–	542[b]	-	–	–	169,016
Arizona	2,938	2,938	14,794	12,839	28,470	25,250	67,822	59,983	121,990
Arkansas	3,437	3,437	318	78	321	68	870	99	3,932
California	11,188	1	101,510	–	125,459	–	233,480	–	677,238
Colorado	5,228	5,228	10,774	9,702	10,646	9,318	1,115	153	3,652
Connecticut	1,918	1,742	12	–	12	–	–	–	12
Delaware[c]	–	–	699	699	1,842	–	303	–	–
Florida	2,074	2,074	9,417	168	18,629	44[b]	33,623	–	86,091
Georgia	5,003	5,003	881	861	1,275	1,275	3,123	–	9,565
Hawaii	–	–	–	–	–	–	–	–	–
Idaho	1,501	1,501	2,410	2,384	2,572	2,546	750	711	175
Illinois	570	570	615	44	918	2[b]	2,502	25[b]	103,979
Indiana	7,279	6,188	15,083	9,658	9,967	2,784	22,780	743	30,313
Iowa	7,855	7,855	138	–	3,641	3,448	4,063	3,947	–
Kansas	4,852	4,852	13,412	12,911	7,949	6,653	10,353	8,961	18,832
Kentucky	6,334	6,334	13,867	(d)	17,080	1,193	26,577	2,256	176,759
Louisiana	7,250	7,250	11,094	11,094	14,880	14,880	26,935	26,935	32
Maine	5,082	5,082	1,083	1,081	1,650	–	3,767	3,135	15,198
Maryland	6,662	6,662	7,498	7,449	12,101	–	34,119	34,014	83,597
Massachusetts	18,029	18,029	153	–	270	–	349	–	812
Michigan	10,418	1,725	39,497	–	51,170	–	83,032	–	133,412
Minnesota	13,792	13,792	15,949	15,764	22,518	20,828	5,810	283	4,281
Mississippi	2,437	2,437	3,352	3,352	4,448	4,448	3,917	3,917	4,723
Missouri	5,795	5,795	9,880	4,434	11,224	5,068	2,815	2,815	5,038
Montana	2,005	2,005	4,434	4,434	6,247	6,247	8,090	8,090	18,129
Nebraska	5,518	5,518	24,182	23,371	23,173	25,893	2,006	–	2,502
Nevada	1,371	1,371	2,416	2,416	1,841	1,841	4,336	–	21,024
New Hampshire	2,316	2,137	2,064	2,060	2,366	–	3,485	8	8,218
New Jersey	26,643	11,328	3,023	–	2,700	–	49,755	–	73,932
New Mexico	1,838	1,838	6,045	6,045	8,234	8,234	14,469	13,172	24,341
New York	1,638	1,638	2,727	2,727	3,474	3,474	12,350	12,350	6,520
North Carolina	2,450	32	8,071	–	11,155	–	23,680	–	45,908
North Dakota	2,060	2,060	2,708	2,653	3,220	3,172	1,406	914	2,174
Ohio	6,527	4	27,594	3,620	46,691	12,086	58,563	6	141,980
Oklahoma	85	85	1[b]		–	–	–	–	–
Oregon	–	–	21	–	21	–	2,881	–	77
Pennsylvania	12,188	–	1,526	–	1,656	–	32,009	–	181,287
Rhode Island	10	10	–	–	–	–	–	–	6,280
South Carolina	1,515	293	1,272	1,272	1,042	1,642	1,655	–	6,042
South Dakota	1,417	1,417	747	635	3	3	–	–	–
Tennessee	1,255	1,255	16[b]	16[b]	9[b]	9[b]		–	–
Texas	17,394	17,394	30,522	30,522	37,587	37,587	64,063	64,063	47,351
Utah	3,326	3,326	5,174	5,174	8,087	8,087	12,835	12,835	147
Vermont	641	22	351	26	339	–	225	10	327
Virginia	4,080	–	10,620	–	13,170	–	12,599	–	23,505
Washington	5,285	5,285	21,715	5,722	34,017	9,305	113,061	60,949	471,559
West Virginia	1,493	1,493	271	271	390	390	250	250	713
Wisconsin	14,101	6,627	22,612	2,792	30,423	–	72,317	6,287	94,075
Wyoming	705	705	6,310	6,105	6,750	6,576	10,752	9,755	23,080

[a] Data for 1939 not strictly comparable to other years.
[b] Back taxes only.
[c] For years 1956 and 1960 tax was collected locally for schools operated directly by the State Board of Education.
[d] Detailed data not available.
Source: Department of Commerce, Bureau of the Census.

192. State Individual Net Income Tax Collections by State

Selected Fiscal Years 1939-1980[a]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$196,044	$389,139	$724,435	$2,209,294	$9,182,862	$37,089,482
Alabama	1,061	3,350	14,314[b]	27,360	85,081	396,570
Alaska	–	–	–	8,903	32,455	100,481
Arizona	372	1,841	2,668	10,000	64,974	287,498
Arkansas	343	1,539	4,343	9,774	42,548	316,644
California	20,672	44,946	60,500	245,797	1,150,604	6,463,736
Colorado	1,361	3,630	11,287	34,542	129,097	461,325
Connecticut[c]	–	–	–	–	4,916	100,953
Delaware	1,085	1,464	7,398	26,393	68,486	235,763
Georgia	2,280	6,874	10,884	36,442	184,943	872,073
Hawaii	–	–	–	28,778	105,019	311,404
Idaho	520	3,120	5,374	20,195	36,662	159,138
Illinois	–	–	–	–	575,601	1,900,676
Indiana	–	–	–	–	216,384	556,709
Iowa	3,483	6,345	15,812	36,671	112,746	602,385
Kansas	1,325	5,499	8,313	24,000	78,423	336,061
Kentucky	1,941	5,525	11,025	51,686	121,423	505,832
Louisiana	2,344	5,884	18,768[d]	12,500	47,993	247,438
Maine	–	–	–	–	18,885	142,689
Maryland	570	6,572	18,267	85,010	413,366	1,097,009
Massachusetts	18,875	30,369	44,758	151,728	517,952	1,860,033
Michigan	–	–	–	–	415,345	1,916,626
Minnesota	8,097	11,900	37,351	89,328	345,733	1,262,697
Mississippi	861	2,540	4,487	7,639	44,162	150,296
Missouri	([e])	15,223[d]	25,239[d]	37,659	129,654	603,319
Montana	435	1,589	3,687	10,707	38,871	135,012
Nebraska	–	–	–	–	44,444	235,821
New Hampshire[c,f]	745	631	1,119	1,581	3,462	10,474
New Jersey	–	–	–	–	17,643[f]	1,004,781
New Mexico	268	552	1,546	7,101[d]	35,730	46,846
New York	105,888	147,737	262,916	756,364	2,506,435	5,780,045
North Carolina	2,767	16,058	24,397	91,814	270,945	1,180,507
North Dakota	275	1,614	3,697	4,796	15,379	53,346
Ohio	–	–	–	–	–	1,039,728
Oklahoma	2,469	5,571	7,260	16,780	50,516	361,895
Oregon	3,338	14,487	29,460	94,641	213,053	867,976
Pennsylvania	–	–	–	–	–	1,671,842
Rhode Island	–	–	–	–	18,644	153,912
South Carolina	1,250	5,852	10,292	31,642	95,398	494,789
South Dakota	([e])	4	–	–	–	–
Tennessee[c]	1,386	1,757	3,045	5,218	12,113	30,800
Utah	680	2,579	4,111	16,234	61,335	265,327
Vermont	562	1,014	3,057	11,373	43,668	83,182
Virginia	2,161	9,090	23,993	77,314	282,769	1,103,006
West Virginia	1,311	22	–	–	40,061	252,362
Wisconsin	7,319	23,961	45,067	139,324	489,944	1,430,476

[a] Data for 1939 not strictly comparable to other years.

[b] Includes corporation income taxes except on financial institutions.

[c] In Connecticut, in 1970, tax applicable to income from capital gains only, in 1980 to all capital gains and dividends; in Tennessee and New Hampshire, the tax is restricted to income from interest and dividends.

[d] Includes corporation income taxes.

[e] Included with corporation income taxes in Table 193.

[f] In New Hampshire a tax on commuter's income is included. In New Jersey, collections were only from New York and Pennsylvania commuters.

Source: Department of Commerce, Bureau of the Census.

193. State Corporation Net Income Tax Collections by State

Selected Fiscal Years 1939-1980[a]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$134,895	$441,750	$585,750	$1,179,924	$3,737,944	$13,321,381
Alabama	934	3,543	885[b]	9,447	30,797	109,238
Alaska	—	—	—	1,692	5,301	565,329
Arizona	544	2,181	2,897	6,833	20,910	117,764
Arkansas	306	1,829	7,809	8,862	26,228	83,714
California	20,230	55,783	74,546	240,064	587,577	2,507,183
Colorado	706	3,301	6,003	10,723	33,513	110,607
Connecticut	2,834	8,766	12,200	30,773	119,538	246,139
Delaware	—	—	—	7,478	13,446	40,553
Florida	—	—	—	—	—	371,405
Georgia	2,700	8,309	14,589	23,634	84,735	239,713
Hawaii	—	—	—	5,649	14,578	50,259
Idaho	877	1,456	3,297	5,778	11,125	42,604
Illinois	—	—	—	—	140,956	797,927
Indiana	—	—	—	—	8,597	179,191
Iowa	761	1,271	2,652	3,807	24,273	138,564
Kansas	867	1,695	3,456	8,434	19,258	149,517
Kentucky	1,518	3,861	8,305	20,240	39,459	158,846
Louisiana	2,891	5,112	(c)	18,331	34,770	249,338
Maine	—	—	—	—	8,257	45,086
Maryland	305	3,105	10,463	20,381	60,109	165,857
Massachusetts[d]	1,277	18,416	19,450	28,539	218,279	532,383
Michigan	—	—	—	—	194,602	910,732
Minnesota	6,492	11,661	15,568	39,840	79,832	381,217
Mississippi	852	5,350	7,637	13,460	19,949	64,369
Missouri	6,173[e]	(c)	(c)	10,000	21,287	135,103
Montana	395	766	1,678	4,671	9,696	45,623
Nebraska	—	—	—	—	8,550	57,579
New Hampshire	—	—	—	—	—	62,786
New Jersey	—	—	—	27,690	169,178[f]	497,205
New Mexico	279	662	1,255	(c)	8,072	46,272
New York	42,147	176,937	180,664	256,309	693,151	1,235,340
North Carolina	6,950	21,845	30,015	51,516	112,408	291,752
North Dakota	149	543	1,306	1,414	2,998	36,348
Ohio	—	—	—	—	—	517,394
Oklahoma	4,585	7,041	7,893	12,166	27,490	89,869
Oregon	1,484	8,381	17,017	22,442	39,880	177,425
Pennsylvania	15,141	43,129	64,214	142,086	529,770	861,682
Rhode Island	—	250	4,382	8,419	23,090	53,620
South Carolina	1,571	9,152	14,487	18,797	42,318	153,475
South Dakota	574[e]	67	143	395	780	3,292
Tennessee	1,784	3,510	10,443	21,392	59,633	198,222
Utah	1,024	1,277	2,584	5,671	11,790	40,377
Vermont	158	592	1,172	2,219	5,819	22,425
Virginia	2,077	7,041	18,458	31,715	67,369	193,847
West Virginia	—	—	—	—	3,872	32,889
Wisconsin	6,310	24,918	40,315	59,057	104,704	311,321

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[a] Data for 1939 not strictly comparable to other years.

[b] Financial institutions only; other corporation income taxes are included with individual income taxes in Table 192.

[c] Unallocable, included with individual income taxes in Table 192.

[d] From 1939 to 1960 excludes corporation taxes measured in part by net income included with license taxes in Table 207; 1970 and 1980, includes portion of corporation excise taxes and surtaxes measured by corporate excess. Financial institutions are included only in 1939.

[e] Includes individual income taxes.

[f] Includes unsegregable amount of business franchise tax.

Source: Department of Commerce, Bureau of the Census.

194. State Corporation Income Tax Rates[a]

As of April 1, 1981

State	Flat rate or lowest bracket		Highest bracket		Minimum tax	Federal income tax deductible[b]
	Rate (percent)	To net income of	Rate (percent)	Net income over		
ama	5.0	All	–	–	–	Yes
ka	5.4 of taxable income plus 4.0% surtax		–	–	–	No
ona	2.5	$1,000	10.5	$6,000	–	Yes
nsas	1.0	3,000	6.0	25,000	–	No
ornia[c]	9.6	All	–	–	$200	No
rado	5.0	All	–	–	–	No
necticut	10.0 [d]	All	–	–	50	No
ware	8.7	All	–	–	–	No
da	5.0	All[e]	–	–	–	No
rgia	6.0	All	–	–	–	No
aii	5.85	25,000	6.435	25,000	–	No
o	6.5 [f]	All	–	–	–	No
ois	4.0 [g]	All[e]	–	–	–	No
ana	3.0 [h]	All	–	–	–	No
	6.0	25,000	10.0	100,000	–	Yes
sas	4.5 [i]	All	–	–	–	No
tucky	3.0	25,000	6.0	100,000	–	No
isiana	4.0	25,000	8.0	200,000	–	Yes
ne	4.95	25,000	6.93	25,000	–	No
yland	7.0	All	–	–	–	No
sachusetts	8.33[j]	([j])	([j])	([j])	–	No
nigan	2.35	All	–	–	–	No
nesota	12.0	All	–	–	–	No
sissippi	3.0	5,000	4.0	5,000	–	No
souri	5.0	All	–	–	–	Yes
ntana	6.34	All	–	–	50[k]	No
raska	3.75	25,000	4.125	25,000	–	No
Hampshire	8.0	All	–	–	–	No
Jersey	9.0 [l]	All	–	–	–	No
Mexico	4.0	1,000,000	6.0	2,000,000	–	No
York	10.0 [m]	All	–	–	250	No
th Carolina	6.0	All	–	–	–	No
th Dakota	3.0	3,000	8.5	25,000	–	Yes
o[n]	4.11	25,000	8.22	25,000	50	No
ahoma	4.0	All	–	–	–	No
gon	7.5	All	–	–	10	No
nsylvania	10.5	All	–	–	–	No
ode Island	8.0 [o]	All	–	–	–	No
th Carolina	6.0	All	–	–	–	No
nessee	6.0	All	–	–	–	No
h	4.0	All	–	–	25	No
mont	5.0	10,000	7.5	250,000	50	No
ginia	6.0	All	–	–	–	No
st Virginia	6.0	All	–	–	–	No
sconsin	2.3	1,000	7.9	6,000	–	No
trict of Columbia	9.0 [p]	All	–	–	25	No

special tax on financial institutions is levied in all states, based either on net income or generally on value of shares of capital stock.
general, states permitting Federal income tax deduction limit deductions to taxes paid on that part of income subject to own
come tax.
or calendar or fiscal years ending after 1980, rate will vary between 9.6% and 9.3%, depending on the state's collections from the tax.
dditional tax imposed on capital stock and surplus to extent that it exceeds net income tax.
or Florida an exemption of $5,000 and for Illinois $1,000 of net income allowed each corporation.
ach corporation pays additional $10.
n additional 2.5% personal property replacement tax is levied.
supplemental 3% net income tax is imposed.
urtax of 2-1/4% imposed on taxable income in excess of $25,000.
orporations pay excise tax equal to greater of following: (1) $2.60 (includes surtax) per $1,000 of value of Massachusetts property
ot taxed locally or net worth allocated to Massachusetts, plus 8.33% (excludes surtax) of net income; or (2) $200 (excludes surtax).
urtax of 14% imposed.
linimum tax for small corporations is $10.
ll corporations pay additional tax on net worth. A 7-1/4% corporation income tax is imposed on entire net income of corporations
eriving income from New Jersey other than those subject to or exempt from general income tax.
orporations are subject to 10% net income tax on three alternative bases, whichever produces the greatest tax.
lternate tax is 5 mills times the value of stock, whichever is greater.
ax on 8% of net income or 40¢ on each $100 of net worth if tax yield is greater.
10% surtax is imposed.
urce: Commerce Clearing House.

195. State General Sales Tax Collections by State[a]

Selected Fiscal Years 1939-1980[b]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$451,213	$899,051	$1,670,028	$4,301,997	$14,177,082	$43,167,534
Alabama	5,921	18,265	32,662	89,109	212,383	577,089
Arizona	3,571	9,672	16,138	64,164	173,739	814,588
Arkansas	4,937	13,349	23,116	54,571	108,719	371,825
California	88,365	178,693	321,560	714,991	1,756,935	6,695,242
Colorado	8,455	15,582	25,901	50,205	137,768	537,379
Connecticut	–	–	23,689	77,293	258,659	802,950
Delaware	–	148	13	–	–	–
Florida	–	–	23,516	171,335	658,197	2,252,113
Georgia	–	–	–	146,277	335,807	931,976
Hawaii	–	–	–	62,067	162,689	498,293
Idaho	–	–	–	–	41,679	137,114
Illinois	81,696	107,378	166,951	374,949	1,008,182	2,379,123
Indiana[c]	19,982	46,252	86,550	189,170	380,739	1,331,594
Iowa	15,423	29,878	55,741	80,680	223,464	502,055
Kansas	9,744	21,947	37,430	73,349	145,371	418,389
Kentucky	–	–	–	–	267,688	607,604
Louisiana	8,248	12,939	45,003	88,489	166,485	739,347
Maine	–	–	–	27,318	83,240	214,113
Maryland	–	–	28,378	74,093	236,843	712,815
Massachusetts	–	–	–	–	168,443	745,996
Michigan	51,838	118,703	204,864	363,221	828,491	1,706,728
Minnesota	–	–	–	–	195,620	650,138
Mississippi	6,296	17,017	24,540	71,792	227,930	671,086
Missouri	22,488	46,641	72,084	118,934	344,799	792,290
Nebraska	–	–	–	–	74,883	277,014
Nevada	–	–	–	12,905	54,710	182,925
New Jersey	–	–	–	–	355,613	1,180,267
New Mexico	3,440	9,560	17,384	40,948	85,709	402,909
New York	–	–	–	–	1,012,036	2,844,869
North Carolina	10,995	26,555	41,848	87,978	264,461	693,564
North Dakota	2,751	6,328	11,563	15,876	42,926	124,012
Ohio	47,864	73,861	133,016	265,201	658,759	1,445,788
Oklahoma	11,782	23,978	34,839	56,184	93,821	317,578
Pennsylvania	–	26	–	330,419	948,357	1,995,829
Rhode Island	–	–	5,799	24,666	78,324	169,061
South Carolina	–	–	–	67,705	192,552	576,489
South Dakota	4,158	5,867	17,048	15,748	47,736	147,171
Tennessee	–	–	42,507	104,923	241,151	982,251
Texas	–	–	–	–	552,561	2,536,805
Utah	3,725	8,388	14,014	28,592	90,976	324,744
Vermont	–	–	–	–	17,065	40,836
Virginia	–	–	–	–	210,045	595,060
Washington[c]	20,332	66,838	104,771	261,534	546,236	1,625,006
West Virginia[c]	17,349	38,125	51,911	85,039	181,710	598,512
Wisconsin	–	–	–	–	272,614	853,863
Wyoming	1,853	3,061	7,192	12,272	30,967	163,134

[a] Includes use tax collections. For information on sales tax rates, see Table 196.

[b] Data for 1939 not strictly comparable to other years.

[c] Includes business occupation taxes for Washington and West Virginia, and gross income tax collections for Indiana. Figures listed for 1960 and earlier years for Indiana refer to gross income tax collections only.

Source: Department of Commerce, Bureau of the Census.

186. State Tax Collections by Source and State—Continued

EXCLUDING UNEMPLOYMENT TAX COLLECTIONS

Fiscal Year 1980[a]

(Thousands)

State	Total	General sales, use, or gross receipts	Selective sales and gross receipts[b]	Licenses	Individual income	Corporation net income[c]	Property	Death and gift	Severance	Other taxes
North Dakota	371,861	124,012	67,802	41,424	53,346	36,348	2,174	2,828	43,927	–
Ohio	4,766,715	1,445,788	1,212,779	367,242	1,039,728	517,394	141,980	37,208	4,596	–
Oklahoma	1,776,044	317,578	361,229	173,470	361,895	89,869	–	27,477	436,098	8,428
Oregon	1,455,352	–	172,186	159,261	867,976	177,425	77	27,359	50,592	476
Pennsylvania	7,240,808	1,995,829	1,522,914	748,786	1,671,842	861,682	181,287	173,229	–	85,239
Rhode Island	550,787	169,061	128,932	22,270	153,912	53,620	6,280	11,962	–	3,750
South Carolina	1,678,049	576,489	362,795	65,557	494,789	153,475	6,042	9,309	–	9,593
South Dakota	270,518	147,171	85,680	24,690	–	3,292	–	7,262	2,423	–
Tennessee	1,886,992	982,251	433,716	181,522	30,800	198,222	–	28,798	2,204	29,479
Texas	6,758,706	2,536,805	1,832,163	741,680	–	–	47,351	75,589	1,525,118	–
Utah	785,755	324,744	109,220	33,661	265,327	40,377	147	1,695	10,584	–
Vermont	266,317	40,836	87,174	27,467	83,182	22,425	327	1,368	–	3,538
Virginia	2,743,325	595,060	617,303	149,138	1,103,006	193,847	23,505	27,281	1,012	33,173
Washington	2,917,445	1,625,006	551,612	158,134	–	–	471,559	54,598	49,924	6,612
West Virginia	1,219,492	598,512	247,279	71,480	252,362	32,889	713	12,636	–	3,621
Wisconsin	3,366,311	853,863	451,137	161,745	1,430,476	311,321	94,075	56,791	437	6,466
Wyoming	388,125	163,134	51,941	41,377	–	–	23,080	2,893	105,700	–

[a] Preliminary; unemployment tax collections are shown in Table 213.

[b] Includes collections of motor fuels, alcoholic beverages, tobacco products, insurance, public utilities, pari-mutuels, amusement, and other selective sales and gross receipts.

[c] Includes three states (Connecticut, New Hampshire, and Tennessee) where tax applies to limited income base (see Table 191).

Source: Department of Commerce, Bureau of the Census.

191. State Individual Income Tax Rates and Related Data[a]

As of April 1, 1981

State	Lowest bracket		Highest bracket		Maximum personal exemption and credit for dependents[b]			Federal income tax deductible
	Rate (percent)	To net income of	Rate (percent)	Income above	Married or head of family	Single	Each dependent	
Alabama	1.5	$1,000	5	$5,000	$3,000	$1,500	$300	Yes
Arizona[c]	2	1,000	8	6,000	2,844[d]	1,422[d]	854[d]	Yes
Arkansas	1	2,999	7	25,000	35[e]	17.5[e]	6[e]	No
California[c]	1[f]	2,630[d]	11[f]	20,450[d]	50[d,e]	25[d,e]	8[d,e]	No
Colorado[g]	2.5	1,236[d]	8	12,363[d]	2,102[d]	1,051[d]	1,051[d]	Yes
Delaware	1.4	1,000	13.5	50,000	1,200	600	600	Yes[h]
Georgia	1[f]	1,000	6[f]	10,000	3,000	1,500	700	No
Hawaii	2.25[f]	500	11[f]	30,000	2,000	1,000	1,000	No
Idaho[c]	2	1,000	7.5	5,000	Federal exemptions			No
Illinois	2.5	All	—	—	2,000	1,000	1,000	No
Indiana	1.9	All	—	—	2,000	1,000	500	No
Iowa	.5	1,023[d]	13	76,725[d]	30[d,e]	15[d,e]	10[d,e]	Yes
Kansas	2[f]	2,000	9[f]	25,000	2,000	1,000	1,000	Yes[h]
Kentucky	2	3,000	6	8,000	40[e]	20[e]	20[e]	Yes[h]
Louisiana[c]	2	10,000	6	50,000	12,000	6,000	1,000	Yes
Maine	1[f]	2,000	10[f]	25,000	2,000	1,000	1,000	No
Maryland	2	1,000	5	3,000	1,600	800	800	No
Massachusetts	(i)	(i)	(i)	(i)	4,000[i]	2,000[i]	700[i]	No
Michigan	4.6	All	—	—	3,000	1,500	1,500	No
Minnesota	1.6	599[d]	16	32,890[d]	120[d,e]	60[d,e]	60[d,e]	Yes
Mississippi	3	5,000	4	5,000	9,500	6,000	1,500	No
Missouri	1.5	1,000	6	9,000	2,400	1,200	400	Yes
Montana[j]	2	1,000[d]	11	35,000[d]	1,600[d]	800[d]	800[d]	Yes
Nebraska	(k)	(k)	(k)	(k)	Federal exemptions			No

(Continued)

191. State Individual Income Tax Rates and Related Data[a]— Continued

As of April 1, 1981

State	Lowest bracket		Highest bracket		Maximum personal exemption and credit for dependents[b]			Federal income tax deductible
	Rate (percent)	To net income of	Rate (percent)	Income above	Married or head of family	Single	Each dependent	
New Jersey	2	20,000	2.5	20,000	2,000	1,000	1,000	No
New Mexico[c]	.6[f]	2,000	6.7[f]	200,000	Federal exemptions			No
New York	2	1,000	14[f]	23,000	1,500	750	750	No
North Carolina	3	2,000	7	10,000	2,200	1,100	700	No
North Dakota	1	3,000	7.5	30,000	1,500	750	750	Yes
Ohio	.5	5,000	3.5	40,000	1,300	650	650	No
Oklahoma	.5[f]	2,000	6[f]	15,000	1,500	750	750	Yes
Oregon	4[f]	500	10[f]	5,000	2,000[d]	1,000[d]	1,000[d]	Yes[h]
Pennsylvania	2.2	All	–	–	–	–	–	No
Rhode Island	([k])	([k])	([k])	([k])	Federal exemptions			No
South Carolina	2	2,000	7	10,000	1,600[d]	800[d]	800[d]	Yes[h]
Utah	2.75[f]	1,500	7.75[f]	7,500	1,000	750	750	Yes
Vermont	([k])	([k])	([k])	([k])	Federal exemptions			No
Virginia	2	3,000	5.75	12,000	1,200	600	600	No
West Virginia	2.1[f]	2,000	9.6[f]	200,000	1,200	600	600	No
Wisconsin	3.4	3,300[d]	10	44,000[d]	40[e]	20[e]	20[e]	No
District of Columbia	2	1,000	11	25,000	1,500	750	750	No

[a] In addition to the states listed, three states tax limited portions of personal income. Connecticut levies a 7% tax on capital gains and a graduated 1% to 9% tax on dividends for taxpayers with Federal adjusted gross income of $20,000 or more. New Hampshire imposes a 5% tax on dividends and certain interest income. Tennessee taxes income from dividends and interest at 6% (dividends from corporations with at least 75% of their property subject to the Tennessee ad valorem tax are taxed at 4%).

[b] Does not include exemptions or credits for age or blindness, to offset sales or property taxes paid, or for any other special purpose.

[c] Community property state in which, in general, one-half of the community income is taxed to each spouse.

[d] Amount subject to annual adjustment for inflation. Amounts shown are generally for the 1980 income year. The adjustments in South Carolina become effective January 1, 1982.

[e] Credit allowed in lieu of exemptions.

[f] In California, Hawaii, Kansas, Maine, Oregon, and West Virginia for joint returns, the rates shown apply to income brackets twice as large. Rates different from those shown in the table apply to certain other categories of taxpayers in several states, as follows: California and Hawaii, heads of households; and Georgia, New Mexico, Oklahoma, and Utah, single persons and married persons filing separately.

[g] For 1980, a 20% credit against normal tax liability applies; residents pay a 2% surtax on income from intangibles in excess of $15,000.

[h] The amount of the Federal income tax deduction is limited.

[i] No tax is imposed on total income of $5,000 for husband and wife or $3,000 for a single individual. Above those amounts a 5% tax is levied on earned income and a 10% tax on interest, dividends, and capital gains from the sale of intangibles. An additional 7.5% surtax is imposed. Exemptions shown apply to earned income.

[j] A 10% surcharge on the tax is levied; surcharge repealed as of January 1, 1981.

[k] Applies to Federal income tax liability. Rates are 15% in Nebraska, 19% in Rhode Island, and 23% in Vermont.

[l] For 1981 and thereafter, the maximum rate on personal service taxable income is 10% of the amount in excess of $17,000.

Source: Commerce Clearing House.

196. State General Sales Tax Rates[a]

As of April 1, 1981

State	Rate[b] (percent)	Taxation of food and drugs[c]		Local sales taxes levied[d]
		Food[e]	Prescription drugs[f]	
Alabama	4	T	T	Yes
Arizona	4	E	E	Yes
Arkansas	3	T	E	Yes[g]
California	4.75	E	E	Yes
Colorado[h]	3	E	E	Yes
Connecticut	7.5	E	E	No
Florida	4	E	E	Yes
Georgia	3	T	T	Yes
Hawaii	4	T	T	No
Idaho	3	T	E	Yes
Illinois	4[i]	T	T	Yes
Indiana	4	E	E	Yes
Iowa	3	T[j]	E	Yes
Kansas	3	T[j]	E	Yes
Kentucky	5	E	E	Yes
Louisiana	3	E[k]	E	Yes
Maine	5	E	E	No
Maryland	5	E	E	Yes
Massachusetts	5	E	E	No
Michigan[h]	4	E	E	No
Minnesota	4	E	E	Yes
Mississippi	5	T	E	No
Missouri	3.125	T	T	Yes
Nebraska[h]	3	T	E	Yes
Nevada	3[l]	E	E	Yes
New Jersey	5	E	E	Yes
New Mexico[h]	3.75[l]	T	T	Yes
New York	4	E	E	Yes
North Carolina	3	T	E	Yes
North Dakota	3	E	E	No
Ohio	4	E	E	Yes
Oklahoma	2	T	T	Yes
Pennsylvania	6	E	E	Yes
Rhode Island	6	E	E	No
South Carolina	4	T	E	No
South Dakota	5	T[f,m]	E	Yes
Tennessee	4.5[n]	T	E	Yes
Texas	4	E	E	Yes
Utah	4	T	E	Yes
Vermont[h]	3	E	E	No
Virginia	3	T	E	Yes
Washington	4.5	E	E	Yes
West Virginia	3[o]	E[o]	E	No
Wisconsin	4	E	E	No
Wyoming	3	T	E	Yes
District of Columbia	6	E	E	—

[a] In all but two of the states listed, tax is confined to retail, or final sales; Hawaii and Mississippi also tax certain preretail sales at special low rates. Every sales-tax state levies an accompanying use tax on imports from other states at a rate identical to that of the sales tax.

[b] Certain states tax retail sales of automotive vehicles and/or aircraft at lower rates.

[c] E = Exempt; T = Taxable.

[d] See Table 237 for information on local sales taxes.

[e] Exemptions generally apply only to food for consumption away from place of sale; all states tax restaurant meals, although Massachusetts and Vermont do it under separate taxes. Several states which are listed as taxing food exempt farm products sold directly to consumers by producers.

[f] Certain states exempt persons over 65 (60 in Kansas; 50 in South Carolina) and/or disabled persons from the tax. In South Dakota, senior citizens and disabled persons on Social Security may claim a sales tax refund dependent on income.

[g] Authorization restricted to one or a few localities.

[h] A personal income tax credit is allowed against the sales tax.

[i] Effective July 1, 1981, food and drugs will be taxed at 2%.

[j] Food purchased with food stamps is exempt.

[k] Food and drugs are taxed at 2%.

[l] From May 1, 1981, through June 30, 1983, rate rises to 3.5% in Nevada. Effective July 1, 1981, rate drops to 3.5% in New Mexico.

[m] Levy on food is 4%.

[n] After June 30, 1982, rate drops to 3%.

[o] Effective June 1, 1981, rate rises to 5%. Effective July 1, 1981, food exempt; from July 1, 1980, to June 30, 1981, food taxed at 1%.

Source: Commerce Clearing House.

197. State Motor Fuel Sales Tax Collections by State

Selected Fiscal Years 1939-1980[a]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$791,161	$885,749	$1,544,436	$3,335,356	$6,282,916	$9,721,569
Alabama	14,360	16,355	29,882	71,031	116,760	172,922
Alaska	–	–	–	3,686	10,372	26,175
Arizona	4,278	6,636	10,156	24,974	64,974	118,158
Arkansas	10,316	14,754	22,899	38,142	74,897	136,166
California	47,513	61,058	137,826	337,530	672,410	854,185
Colorado	7,599	9,089	20,559	37,515	71,801	113,442
Connecticut	9,470	9,101	18,682	45,786	99,191	153,155
Delaware	2,096	2,203	4,201	8,417	18,252	29,319
Florida	23,529	31,799	51,205	121,655	225,399	417,133
Georgia	20,530	27,013	47,376	84,044	154,699	330,485
Hawaii	–	–	–	14,577	17,723	34,778
Idaho	4,401	7,311	10,168	14,701	25,330	52,793
Illinois	38,099	37,305	56,339	141,865	311,313	388,097
Indiana	23,085	26,233	40,040	100,872	192,795	256,149
Iowa	13,883	19,826	27,325	60,359	100,831	167,463
Kansas	10,097	11,641	26,122	39,486	81,402	118,937
Kentucky	12,327	16,715	35,152	62,218	104,615	187,446
Louisiana	17,808	22,735	42,788	63,926	119,841	188,281
Maine	5,603	5,786	12,589	23,116	36,557	51,652
Maryland	10,373	11,881	23,117	55,831	111,326	186,658
Massachusetts	20,455	17,781	27,900	76,684	135,816	212,035
Michigan	28,421	30,429	46,871	146,345	273,735	473,593
Minnesota	17,921	23,351	34,193	56,807	122,880	204,955
Mississippi	10,584	15,051	23,361	46,540	88,502	127,647
Missouri	12,103	12,020	19,800	45,881	115,359	203,177
Montana	4,509	5,172	9,847	16,964	28,766	51,089
Nebraska	11,571	13,562	23,439	37,762	67,781	104,331
Nevada	1,235	1,745	3,618	8,192	24,054	34,625
New Hampshire	3,377	3,273	4,983	13,465	23,865	48,046
New Jersey	22,273	19,871	32,672	98,374	200,318	288,264
New Mexico	4,108	5,980	13,315	24,783	42,516	69,999
New York	67,201	54,223	90,095	215,245	374,821	474,798
North Carolina	23,852	31,355	52,836	99,134	213,709	295,143
North Dakota	2,542	3,173	4,776	11,197	19,819	33,488
Ohio	51,106	43,354	76,197	213,587	320,166	397,133
Oklahoma	14,362	27,575	36,393	58,533	90,867	129,545
Oregon	10,107	13,998	25,454	36,873	64,485	92,880
Pennsylvania	56,192	50,069	100,400	155,391	344,966	575,891
Rhode Island	3,910	3,440	6,224	15,113	27,699	39,260
South Carolina	11,768	15,465	25,248	50,876	87,238	173,412
South Dakota	3,936	4,624	6,588	14,531	24,012	41,809
Tennessee	19,170	26,754	41,684	76,276	130,625	226,785
Texas	44,217	43,123	76,432	185,307	312,349	480,946
Utah	3,622	4,923	7,687	20,816	37,805	74,074
Vermont	2,565	2,431	4,652	8,801	16,094	21,745
Virginia	17,218	21,733	42,728	76,771	146,477	275,141
Washington	15,514	19,720	37,333	60,482	140,878	254,637
West Virginia	9,520	10,290	16,878	34,470	49,944	101,467
Wisconsin	19,864	21,542	31,455	72,241	130,512	194,684
Wyoming	2,571	2,291	4,951	8,384	16,370	37,576

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

198. State Motor Fuel Tax Rates[a]

As of April 1, 1981

State	Rate per gallon (cents)	State	Rate per gallon (cents)
Alabama	11[b]	Nebraska[i]	13.9
Alaska	8	Nevada	6
Arizona	8	New Hampshire	11
Arkansas	9.5[b]	New Jersey	8[c]
California	7[c]	New Mexico[f]	9
Colorado	7	New York	8[b]
Connecticut	11	North Carolina	9
Delaware	9	North Dakota	8
Florida	8[d]	Ohio	7
Georgia	7.5	Oklahoma	6.58[b]
Hawaii	11.5-13.5[b,e]	Oregon	7
Idaho	9.5	Pennsylvania	11
Illinois	7.5	Rhode Island	12[l]
Indiana[f]	10.5	South Carolina	11
Iowa	10[b]	South Dakota	13
Kansas	8[b,c]	Tennessee	7[b]
Kentucky[f,g]	9.5	Texas	5[b]
Louisiana	8	Utah	9
Maine	9	Vermont	11[b]
Maryland	9	Virginia[j,k]	11
Massachusetts[f]	11.6	Washington[f]	12
Michigan[h]	11[b]	West Virginia	10.5
Minnesota	11	Wisconsin	9
Mississippi	9	Wyoming[j]	8[b]
Missouri	7	District of Columbia	13[l]
Montana	9[b]		

[a] Exclusive of municipal taxes, licenses, and inspection fees. Taxes on fuels used in motor vehicles not operated on the public highways may be at a different rate, fully or partially exempt, or refunded.

[b] Rates for diesel fuel differ from rates on gasoline as follows: Alabama, 12¢; Arkansas, 10.5¢; Honolulu County, Hawaii, 15¢; Iowa, 11.5¢; Kansas, 10¢; Montana, 10¢; New York, 10¢; Oklahoma, 6.5¢; Tennessee, 8¢; Texas, 6.5¢; Vermont, no tax; Wyoming, no tax. Michigan's tax is to be reduced to 9¢, effective May 1, 1981. Effective July 1, 1979 to July 1, 1983, Montana's diesel fuel tax is 11¢.

[c] Rates for liquefied petroleum gas and liquid natural gas are as follows: California, 6¢; Kansas, 7¢; New Jersey, 4¢.

[d] Additional tax levied at rate of 3% of retail sales price.

[e] Rates are combined state and county levies. Rates vary from 11.5¢ in Honolulu County to 13.5¢ in Maui County.

[f] In Indiana, rate is set for 6-month period based on amount and price of gasoline sold, less taxes; in Kentucky, tax imposed at 9% of average wholesale price; in Massachusetts, tax is imposed at 10% of selling price. In New Mexico, tax is based on wholesale price of fuel for 12-month period ending June 30 of that year; rate cannot be increased or decreased by more than 1¢ per gallon during any 12-month period. In Rhode Island, tax is imposed at 10% of wholesale selling price. In Washington, the rate is computed to the nearest one-half cent per gallon, based on weighted retail sales price of the fuel; rate may not be less than 9¢ nor more than 12¢ per gallon.

[g] On heavy equipment motor carriers, there is surtax of 2% of average wholesale price of the fuel.

[h] Refunds permitted in amounts equal to motor fuel tax rate for various categories of users.

[i] Includes additional tax based on state-wide average cost of fuel plus additional tax of 1¢ per gallon.

[j] Aviation fuel is taxed at 4¢ per gallon in Virginia; aircraft fuel is taxed at 4¢ per gallon in Wyoming.

[k] Additional tax may now be levied in 5 cities and counties in Northern Virginia.

[l] Effective June 1, 1981; beginning in 1982, the tax rate will be adjusted annually to reflect the percentage change in the Consumer Price Index.

Source: Commerce Clearing House.

199. State Motor Vehicle and Operators License Collections by State

Selected Fiscal Years 1939-1980[a]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$358,325	$439,285	$755,111	$1,566,316	$2,955,785	$5,325,041
Alabama	3,258	4,625	6,753	6,356	25,794	44,816
Alaska	—	—	—	2,032	5,770	11,535
Arizona	1,022	1,614	3,046	10,267	21,056	62,020
Arkansas	3,118	4,732	7,834	15,046	29,891	78,094
California	13,116	19,136	53,820	135,450	271,292	431,066
Colorado	2,426	3,937	6,162	17,205	27,126	54,181
Connecticut	6,510	7,762	10,545	17,436	46,885	82,750
Delaware	1,177	1,266	1,685	4,385	10,335	24,263
Florida	6,736	13,726	22,818	57,263	114,690	268,366
Georgia	2,172	3,789	5,630	17,988	37,304	53,408
Hawaii	—	—	—	—	76	8,398
Idaho	406	349	844	10,068	14,778	36,560
Illinois	23,507	24,079	41,278	104,854	231,197	382,279
Indiana	10,102	12,097	22,844	38,211	63,500	98,411
Iowa	11,608	12,101	22,680	46,310	80,728	139,399
Kansas	4,040	6,685	14,129	22,503	35,430	73,833
Kentucky	3,545	5,077	8,041	13,126	30,697	56,045
Louisiana	5,232	4,308	6,797	13,153	27,871	49,888
Maine	3,681	4,554	6,316	9,715	14,671	36,505
Maryland	4,585	5,607	13,134	26,343	57,448	87,727
Massachusetts	7,183	8,047	11,184	23,383	50,183	65,424
Michigan	22,034	25,163	42,236	75,645	154,482	259,945
Minnesota	9,445	8,388	21,687	43,532	66,847	140,739
Mississippi	250	2,047	2,992	7,280	14,442	30,901
Missouri	10,214	14,898	17,019	38,967	75,144	113,448
Montana	298	301	1,933	4,262	7,895	22,511
Nebraska	812	1,553	4,566	7,261	25,442	44,181
Nevada	277	891	1,458	4,475	9,477	24,597
New Hampshire	2,883	3,012	3,816	6,975	13,580	24,176
New Jersey	19,918	22,961	36,215	70,667	133,374	276,804
New Mexico	1,814	2,393	5,151	11,700	16,215	37,191
New York	46,666	48,204	78,557	141,946	240,943	329,330
North Carolina	7,970	12,560	18,088	31,768	67,120	137,047
North Dakota	1,460	1,720	5,928	10,549	16,732	26,618
Ohio	26,926	31,194	45,049	100,157	159,207	219,949
Oklahoma	5,550	9,251	19,406	38,446	65,696	126,948
Oregon	2,817	6,012	15,286	30,968	48,541	108,817
Pennsylvania	34,871	37,013	53,867	83,224	126,205	327,739
Rhode Island	2,895	3,435	4,562	7,279	16,258	18,466
South Carolina	1,717	2,671	4,777	9,938	17,790	34,173
South Dakota	845	963	2,040	6,654	10,741	16,856
Tennessee	4,454	7,736	12,372	27,956	62,631	102,651
Texas	8,543	11,275	25,515	83,900	165,816	325,195
Utah	1,149	1,643	2,583	6,636	10,623	20,380
Vermont	2,469	2,724	3,948	7,356	12,208	21,615
Virginia	6,721	9,078	12,754	23,639	63,171	111,148
Washington	3,168	5,893	12,283	23,658	49,629	89,561
West Virginia	4,904	6,063	9,140	19,322	27,379	49,987
Wisconsin	13,183	15,558	24,123	43,364	71,443	107,764
Wyoming	648	1,194	2,220	7,698	10,031	31,336

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

200. State Alcoholic Beverage Tax Rates[a]

As of September 1, 1980

State	Distilled spirits (per gallon)	Wines (per gallon)		Malt beverages	
		14% or less alcohol	14-21% alcohol	Draught (per gallon)	Package[b] (per case of 24)
Alabama	48% of retail[c]	35% of wholesale[c]	48% of retail[c]	$.53 [d]	$1.20 [d]
Alaska	$4.00	$.60	$.60	.25	.562
Arizona	2.50	.42	.42	.08	.18
Arkansas	2.50	.75	.75	.20 [e]	.45 [e]
California	2.00	.01	.02	.04	.09
Colorado	2.16	.24	.36	.08 [e]	.18 [e]
Connecticut	2.50	.25	.25	.083	.188
Delaware	2.25	.40	.40	.065	.145
Florida	9.53	1.75	2.43	.40	.90
Georgia	3.75	1.50	2.50	.32 [d]	1.08 [d]
Hawaii	20% of wholesale	20% of wholesale	20% of wholesale	20% of wholesale	20% of wholesale
Idaho	14% of retail[c,f]	45¢ plus 14% of retail[c,f]	45¢ plus 14% of retail[c,f]	.15	.338
Illinois	2.00	.23	.60	.07 [d]	.158[d]
Indiana	2.62	.45	.45	.095	.214
Iowa	15% of retail[c]	15% of retail[c]	15% of retail[c]	.14	.315
Kansas	2.50	.30	.75	.18 [e]	.405[e]
Kentucky	1.92	.50	.50	.081	.181
Louisiana	2.50	.11	.22	.323[d]	.725[d]
Maine	([c])	.20 [c]	1.05[c]	.25	.562
Maryland	1.50	.40	.40	.09	.202
Massachusetts	4.05	.55	.55	.106	.24
Michigan	13.85% of retail[c,f]	.50 [c]	.50[c]	.203	.457
Minnesota	4.39	.27	.79	.065[e]	.145[e]
Mississippi	2.50[c]	.35 [c]	.35[c]	.427	.96
Missouri	2.00	.30	.30	.06	.135
Montana	16% of retail[c,g]	16% of retail[c,g]	16% of retail[c,g]	.129[e]	.290[e]
Nebraska	2.50	.55	1.10	.12	.270
Nevada	1.90	.30	.50	.06	.135
New Hampshire	([c])	([c])	([c])	.15	.338
New Jersey	2.80	.30	.30	.033	.075
New Mexico	1.50	.40	.40	.08	.18
New York	3.25	.10	.10	.044	.10
North Carolina	22.5% of retail	.77	.88	.534	1.20
North Dakota	2.50	.50 [i]	.60	.08	.36
Ohio	([c])	.24 [c]	.60[c]	.081	.181
Oklahoma	4.00	.50	1.00	.323[e]	.726[e]
Oregon	([c])	.65 [c]	.75[c]	.084	.189
Pennsylvania	18% of retail[c]	18% of retail[c]	18% of retail[c]	.08	.24
Rhode Island	2.50	.40	.40	.065	.146
South Carolina	2.72[h]	1.08	1.08	.768	1.728

(Continued)

200. State Alcoholic Beverage Tax Rates[a]—Continued

As of September 1, 1980

State	Distilled spirits (per gallon)	Wines (per gallon)		Malt beverages	
		14% or less alcohol	14-21% alcohol	Draught (per gallon)	Package[b] (per case of 24)
South Dakota	3.05	.30	.95	.268[e]	.602[e]
Tennessee	4.00	1.10	1.10	.11 [d]	.247[d]
Texas	2.00	.17	.34	.161[e]	.363[e]
Utah	8% of retail[c]	8% of retail[c]	8% of retail[c]	.10	.225
Vermont	24% of retail[c]	.50 [c]	24% of retail[c]	.25	.562
Virginia	15% of retail[c]	1.50 [c,i]	1.50[c,i]	.256[e]	.636[e]
Washington	(c)	.75 [c]	.75[c]	.032	.109
West Virginia	(c,j)	(c)	(c)	.177[e]	.40 [e]
Wisconsin	2.60	.195	.39	.065	.145
Wyoming	.94[c]	.28 [c]	.28[c]	.02	.045
District of Columbia	1.50	.15	.33	.073	.166

[a] In addition to these rates, there are special taxes on manufacturers, processors and dealers, and on components of beverages. In some states, brandy, vermouth, sparkling wines, or other specified beverages are taxed at different rates from general liquors and wines and these rates are excluded. Rates on quantities other than those shown may be at a proportionate or higher rate and are excluded, as are rates on distilled spirits in excess of 100 proof, on wines of more than 21% alcohol, and malt beverages of more than 4% alcohol. Rates on beverages manufactured in the state are excluded when these rates differ from rates on imported beverages.

[b] Per case of twenty-four 12-ounce containers.

[c] Monopoly state, receives most or all of revenue through markup. Tax rates shown are in addition to any state markup of price.

[d] Some or all counties and municipalities in Alabama, Georgia, Illinois, Louisiana, and Tennessee also levy local taxes on beer.

[e] For beer under 3.2%; in Kansas, Oklahoma and South Dakota for beer over 3.2%; in Montana for beer under 7%; and in Texas for beer under 4%.

[f] Includes enforcement tax and extra levies.

[g] Plus license tax of 10% of retail selling price.

[h] A 9% surtax applies to all taxes on alcoholic beverages.

[i] Additional tax of 15% of retail imposed on all wine.

[j] A 3% tax is imposed on sales of liquor outside municipalities.

Source: Commerce Clearing House and United States Brewers Association, Inc.

201. State Alcoholic Beverage Sales Tax Collections by State

Selected Fiscal Years 1939-1980[a]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$174,519	$401,631	$419,594	$650,467	$1,420,216	$2,477,568
Alabama	299	557	1,336	7,292	41,661	87,493
Alaska	—	—	—	2,188	4,425	7,366
Arizona	662	1,361	1,945	3,587	9,240	22,093
Arkansas	1,504	5,298	4,895	5,954	11,373	22,041
California	9,854	21,633	16,145	50,401	105,792	138,902
Colorado	2,097	4,463	3,640	5,828	11,198	23,627
Connecticut	2,931	5,672	5,314	7,207	23,730	24,879
Delaware	555	991	883	1,645	3,587	4,745
Florida	3,772	21,988	22,626	45,614	120,533	283,008
Georgia	2,802	15,181	17,124	20,333	57,837	96,473
Hawaii	—	—	—	3,232	7,482	12,948
daho	225	404	842	1,932	3,886	7,749
llinois	9,472	26,197	22,966	31,623	66,989	76,675
ndiana	4,242	13,870	12,273	14,075	19,894	34,020
owa	1,410	1,497	3,310	3,235	9,048	16,403
Kansas	509	956	5,322	5,286	9,984	29,524
Kentucky	3,346	10,755	9,483	17,686	14,293	16,071
Louisiana	2,791	7,816	15,943	19,886	31,306	50,944
Maine	1,072	2,142	2,056	2,215	4,711	26,357
Maryland	3,625	7,556	5,876	8,838	15,663	29,227
Massachusetts	5,345	13,963	20,568	25,856	54,821	80,631
Michigan	4,401	18,581	6,832	21,940	63,915	90,257
Minnesota	4,910	7,675	13,480	15,321	34,111	54,201
Mississippi	623	2,404	2,301	4,370	13,097	31,411
Missouri	4,138	7,306	5,518	5,935	12,335	24,958
Montana	711	1,515	1,512	3,819	6,309	14,207
Nebraska	1,494	2,997	2,610	2,680	6,397	12,425
Nevada	180	506	492	1,152	5,353	10,888
New Hampshire	596	949	1,024	1,089	2,274	4,544
New Jersey	8,546	12,888	14,612	21,411	43,598	55,492
New Mexico	647	1,342	1,305	2,098	4,509	7,713
New York	34,246	48,543	45,018	57,190	112,623	149,678
North Carolina	1,760	6,713	8,398	16,324	57,316	104,753
North Dakota	946	2,265	3,104	3,010	4,513	6,352
Ohio	17,660	26,053	30,093	37,283	61,192	75,531
Oklahoma	692	5,223	4,502	14,439	18,240	37,334
Oregon	599	1,085	1,195	1,404	2,403	10,262
Pennsylvania	14,192	25,847	40,983	46,120	88,263	120,986
Rhode Island	356	1,902	1,633	3,120	5,849	7,420
South Carolina	2,315	12,158	12,874	16,109	37,509	85,082
South Dakota	1,219	2,840	2,552	2,572	5,169	7,744
Tennessee	807	4,806	7,790	8,206	23,238	49,916
Texas	5,682	12,731	13,249	35,035	54,643	200,465
Utah	113	813	743	922	2,269	5,870
Vermont	878	2,378	2,553	4,078	9,516	13,106
Virginia	1,449	5,864	6,917	8,900	34,212	76,397
Washington	2,054	13,778	1,948	13,083	39,481	81,173
West Virginia	950	1,444	2,083	3,305	17,303	5,610
Wisconsin	5,513	8,257	11,179	15,028	26,261	40,784
Wyoming	329	468	553	611	865	1,833

Data for 1939 not strictly comparable to other years.
ource: Department of Commerce, Bureau of the Census.

202. State Tobacco Sales Tax Collections by State

Selected Fiscal Years 1939-1980[a]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$58,998	$197,816	$414,143	$922,519	$2,308,000	$3,737,798
Alabama	3,156	4,974	7,645	18,474	36,876	56,438
Alaska	–	–	–	1,223	2,711	4,283
Arizona	612	1,325	1,793	3,495	19,508	39,883
Arkansas	1,410	4,544	4,633	8,823	23,449	49,740
California	–	–	–	63,860	235,277	269,044
Colorado	–	–	–	–	12,323	34,856
Connecticut	2,572	5,511	7,648	10,992	56,117	76,510
Delaware	–	–	1,036	2,007	9,022	11,999
Florida	–	10,172	8,706	9,252	39,235	255,845
Georgia	2,761	6,849	12,684	19,827	40,466	79,946
Hawaii	–	–	–	1,971	5,803	12,759
Idaho	–	859	1,644	3,248	4,885	8,027
Illinois	–	15,367	28,328	49,320	153,149	176,726
Indiana	–	–	12,548	16,646[b]	39,890[b]	81,167
Iowa	1,783	3,568	4,947	11,489	29,824	46,551
Kansas	1,128	2,595	4,929	8,756	20,390	32,671
Kentucky	1,587	3,859	4,987	9,693	11,881	21,487
Louisiana	4,522	10,310	18,126	26,743	33,178	60,984
Maine	–	1,948	5,142	6,551	14,741	24,166
Maryland	–	–	–	10,940	26,459	52,441
Massachusetts	1,209	16,839	25,930	39,168	75,208	144,018
Michigan	–	–	22,565	53,801	85,893	140,365
Minnesota	–	–	11,123	21,047	49,437	86,547
Mississippi	2,313	5,364	6,774	10,950	19,668	33,231
Missouri	–	–	–	10,888	47,137	61,182
Montana	–	–	1,341	5,870	5,846	11,552
Nebraska	–	–	3,860	5,962	11,966	22,490
Nevada	–	–	738	1,586	7,696	11,950
New Hampshire	–	1,382	2,441	4,100	13,870	25,735
New Jersey	–	–	17,781	40,817	118,227	170,572
New Mexico	–	977	2,228	4,630	10,469	14,507
New York	–	26,883	56,684	119,188	256,564	332,079
North Carolina	–	–	–	–	11,738	18,031
North Dakota	499	1,216	2,692	3,543	6,278	9,610
Ohio	7,813	10,782	18,130	60,147	121,530	207,947
Oklahoma	2,144	8,172	10,390	13,839	37,984	80,738
Oregon	–	–	–	–	12,297	29,816
Pennsylvania	11,159	16,882	42,759	63,495	185,672	252,423
Rhode Island	173	1,654	3,102	5,943	14,948	24,365
South Carolina	2,369	4,716	5,859	11,473	17,402	28,101
South Dakota	576	1,223	1,723	3,222	7,033	10,418
Tennessee	2,524	7,001	8,511	17,447	50,703	74,432
Texas	6,903	12,106	23,532	85,850	186,363	321,765
Utah	325	729	869	2,295	5,403	10,236
Vermont	348	785	1,807	3,392	6,532	9,605
Virginia	–	–	–	–	13,751	17,437
Washington	1,084	3,958	6,501	18,132	37,122	63,603
West Virginia	28	–	2,057	9,511	13,975	37,069
Wisconsin	–	5,268	9,950	21,208	58,938	86,951
Wyoming	–	–	–	1,705	3,166	5,500

[a] Data for 1939 not strictly comparable to other years.

[b] Includes related license taxes.

Source: Department of Commerce, Bureau of the Census.

203. State Tobacco Tax Rates[a]

As of April 1, 1981

State	Cigarettes (per package of 20)[b]	Cigars (per 1,000)[c]	Smoking tobacco	Chewing tobac and snuff
Alabama	16[d]	$1.50-$20.25[d]	([d,e])	3/4¢ per ounce
Alaska	8	–	–	–
Arizona	13	$1.00-$10.00	1/4¢-1¢ per ounce	1¢ per ounce
Arkansas	17.75	16% of wholesale	16% of wholesale	16% of wholesa
California	10	–	–	–
Colorado	10	–	–	–
Connecticut[h]	21	–	–	–
Delaware	14	30% of wholesale	30% of wholesale	30% of wholesa
Florida	21	–	–	–
Georgia	12	$1.50-$20.00	–	–
Hawaii	40% of wholesale	40% of wholesale	40% of wholesale	40% of wholesa
Idaho	9.1	35% of wholesale	35% of wholesale	35% of wholesa
Illinois	12[d]	–	–	–
Indiana	10.5	–	–	–
Iowa	13	10% of wholesale	10% of wholesale	10% of wholesa
Kansas	11	10% of wholesale	10% of wholesale	10% of wholesa
Kentucky	3	–	–	–
Louisiana	11	8-20%[i]	33% of wholesale	–
Maine	16	–	–	–
Maryland[j]	13	–	–	–
Massachusetts	21	–	–	–
Michigan	11	–	–	–
Minnesota	18[d]	20% of wholesale	20% of wholesale	20% of wholesa
Mississippi	11	$1.80-$25.20	1-1/8¢ on each 5¢ or fraction of retail	9/16¢ on each 5¢ fraction of reta
Missouri	9	–	–	–
Montana	12	12-1/2% of wholesale	12-1/2% of wholesale	12-1/2% of whole
Nebraska	13[d]	–	–	–
Nevada	10[d]	–	–	–
New Hampshire	12	–	–	–
New Jersey	19	–	–	–
New Mexico	12	–	–	–
New York	15[d]	–	–	–
North Carolina	2	–	–	–
North Dakota	12	11% of wholesale	11% of wholesale	11% of wholesa
Ohio	15	–	–	–
Oklahoma	18	$10.00-$20.00	40% of factory list	30% of factory l
Oregon	9	–	–	–
Pennsylvania	18	–	–	–
Rhode Island	18[d]	–	–	–
South Carolina	7	$11.00-$20.00	36% of mfg. price	5% of mfg. pric
South Dakota	14	–	–	–
Tennessee	13	6% of wholesale	6% of wholesale	6% of wholesal
Texas	18.5	$7.50-$15.00	25% of factory list	25% of factory l
Utah	10	25% of sales price	25% of sales price	25% of sales pri
Vermont	12	20% of wholesale	20% of wholesale	20% of wholesa
Virginia	2.5	–	–	–
Washington	16	45% of wholesale	45% of wholesale	45% of wholesa
West Virginia	17	–	–	–
Wisconsin	16[d]	–	–	–
Wyoming	8	–	–	–
District of Columbia	13	–	–	–

[a] Distributors, wholesalers, and retailers are assessed special licensing fees in some states. Some states, however, offer discounts to marketing units. See Table 237 for information on local taxes.

[b] Rate on most common size. Many states use graduated rates based on size or weight. Rate shown is cents per package unless oth indicated.

[c] A special rate applies to small cigars (less than 3 lbs. per thousand); in many states they are taxed like cigarettes.

[d] State imposes a use tax of equal amount.

[e] Range from 2¢ to 11¢ on packages weighing up to 4 ounces, plus 3¢ per ounce over 4 ounces.

[f] Rate applies to the base or any fraction thereof and only to chewing tobacco; snuff taxed at rates ranging from 1/2¢ to 4¢ on pack weighing up to 6 ounces, plus 1¢ for each additional ounce.

[g] Plug tobacco taxed at 1/4¢ per ounce.

[h] In 1980, the general sales tax exemption for cigarettes was removed.

[i] Rate is 8% if price is 12¢ wholesale or less per cigar; if wholesale price is more than 12¢, rate is 20%.

[j] In 1980, the cigarette tax was increased from 10¢ to 13¢; however, cigarettes were exempted from the general sales tax.

Source: Commerce Clearing House.

204. State Death and Gift Tax Collections by State

Selected Fiscal Years 1939-1980[a]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$131,060	$140,502	$168,374	$420,180	$996,396	$2,035,269
Alabama	199	166	914	612	1,380	5,441
Alaska	—	—	—	54	123	198
Arizona	394	25	118	463	4,245	12,117
Arkansas	167	256	205	241	743	4,666
California	8,372	14,513	19,852	47,180	156,935	463,406
Colorado	919	2,643	1,918	6,638	11,934	29,780
Connecticut	3,684	4,190	5,869	16,920	42,590	54,764
Delaware	254	3,066	2,879	1,088	5,353	7,883
Florida	4,535	1,096	3,011	5,488	16,017	69,910
Georgia	236	545	613	981	5,642	7,517
Hawaii	—	—	—	587	2,324	4,328
Idaho	108	147	222	751	785	4,524
Illinois	4,933	7,459	7,090	22,027	63,720	122,728
Indiana	945	2,030	3,042	7,563	15,013	38,845
Iowa	1,502	2,250	3,408	7,294	16,767	47,668
Kansas	500	541	1,079	3,727	7,234	26,246
Kentucky	1,866	1,783	2,618	5,302	12,445	23,295
Louisiana	677	1,648	1,510	7,311	6,728	22,691
Maine	578	939	1,476	3,229	4,944	11,397
Maryland	1,824	2,402	2,581	4,987	11,921	20,653
Massachusetts	11,082	8,260	9,660	20,535	43,422	78,952
Michigan	4,964	3,740	7,929	12,124	26,470	46,281
Minnesota	1,980	2,040	2,335	7,335	20,032	41,922
Mississippi	100	208	231	666	1,980	6,006
Missouri	1,625	2,731	2,742	5,259	11,996	26,255
Montana	232	256	422	1,775	4,235	8,537
Nebraska	87	117	189	374	816	2,277
New Hampshire	743	1,118	911	2,093	3,769	8,256
New Jersey	6,354	7,612	9,139	20,621	65,574	111,047
New Mexico	51	471	215	676	1,669	2,327
New York	35,582	24,705	22,375	71,611	127,935	124,920
North Carolina	881	1,809	2,211	6,644	18,936	42,149
North Dakota	32	132	113	278	842	2,828
Ohio	2,593	4,003	4,194	8,694	17,854	37,208
Oklahoma	565	1,430	2,449	6,396	14,459	27,477
Oregon	406	1,241	1,467	4,523	14,088	27,359
Pennsylvania	20,893	19,613	20,404	51,121	98,850	173,229
Rhode Island	1,318	1,191	1,556	3,873	8,618	11,962
South Carolina	191	323	397	1,596	3,517	9,309
South Dakota	41	142	375	927	1,952	7,262
Tennessee	1,425	1,194	1,947	4,847	18,118	28,798
Texas	610	1,927	6,047	12,608	23,123	75,589
Utah	337	350	363	1,017	3,102	1,695
Vermont	317	667	371	733	2,307	1,368
Virginia	830	1,325	2,028	5,176	12,245	27,281
Washington	2,018	3,305	3,559	9,422	25,434	54,598
West Virginia	700	673	888	2,430	5,009	12,636
Wisconsin	3,367	4,139	5,337	14,039	32,569	56,791
Wyoming	43	81	110	344	632	2,893

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

205. State Inheritance Tax Rates and Exemptions

Selected Categories of Heirs

As of April 1, 1981

State[a]	Rate[b] (percent)			Maximum rate applies above (thousands)	Exemptions[c] (thousands)			
	Spouse, child, or parent	Brother or sister	Other than relative		Spouse	Child or parent	Brother or sister	Other than relative
California	3-14[d]	6-20	10-24	$400	All	$20[e,f]	$10	$3
Connecticut[g]	2-8	4-10	8-14	1,000	100	20	6	1
Delaware	1-6	5-10	10-16	200	70	3	1	None
Hawaii	2-7	3-10	3-10	200	100	50	5	5
Idaho	2-15	4-20	8-30	500	50[e]	30[f]	10	10
Illinois	2-14	2-14	10-30	500	20	20	10	.1
Indiana	1-10	7-15	10-20	1,500[h]	All	5[f]	.5	.1
Iowa	1-8	5-10	10-15	150	80	10[f]	None	None
Kansas	.5-5	3-12.5	10-15	500	250	30	5	None
Kentucky	2-10	4-16	6-16	500	50	5	1	.5
Louisiana	2-3	5-7	5-10	25	5[e]	5	1	.5
Maine	5-10	8-14	14-18	250[h]	50	25	1	1
Maryland[i]	1	10	10	(j)	.15[k]	.15[k]	.15[k]	.15[k]
Michigan	2-10[l]	2-10[l]	12-17[l]	750	65[m]	10[f]	10	None
Montana	2-8	4-16	8-32	100	All	7[f]	1	None
Nebraska	1	1	6-18	60	10	10	10	.5
New Hampshire	(n)	15	15	(j)	(n)	(n)	None	None
New Jersey	2-16	11-16	15-16	3,200	15	15	.5[k]	.5[k]
North Carolina	1-12	4-16	8-17	3,000	3,15[o]	(p)	None	None
Oregon	12	12	12	(j)	(q,r)	(q,r)	(q)	None
Pennsylvania	[p]	15	15	(j)	None[s]	None[s]	None	None
South Dakota	(j)	4-16	6-24	100	All	30	.5	.1
Tennessee	5.5-9.5	5.5-9.5	6.5-16	440	120[u]	120	120	10
Texas	1-6	3-10	5-20	1,000	200[e]	200	10	.5
Washington	1-10	3-20	10-25	500	(e,v)	(v)	10	None
West Virginia	3-13	4-18	10-30	1,000	30	10	None	None
Wisconsin	1.25-12.5	5-25	10-30	500	250	10	1	.5
Wyoming	2	2	6	All	200	33	33	None
District of Columbia	1-8	5-23	5-23	1,000	5	5	1	1

(Continued)

205. State Inheritance Tax Rates and Exemptions—Continued

[a] In addition to an inheritance tax, all states listed also levy an estate tax, generally to assure full absorption of the Federal credit.
[b] Rates generally apply to excess above graduated absolute amounts.
[c] Generally, transfers to governments or solely charitable, educational, scientific, religious, literary, public, and other similar organizations in the United States are wholly exempt. Some states grant additional exemptions either for insurance, homestead, joint deposits, support allowance, disinherited minor children, orphaned, incompetent, or blind children, and for previously or later taxed transfers. In many states, exemptions are deducted from the first bracket only. Adopted children generally receive the same consideration as natural children.
[d] Rates for surviving spouse: 6-14%.
[e] Community property state in which, in general, either all community property to the surviving spouse is exempt, or only one-half of the community property is taxable on the death of either spouse.
[f] Exemption for child (in thousands): $30 in Iowa and $30 in South Dakota. Exemption for minor child is (in thousands): $40 in California, $50 in Idaho, $5 in Indiana, $20 in Kentucky, $15 in Montana. In Missouri, the exemption for an insane, blind, or otherwise incapacitated lineal descendant is $15,000. In Michigan, a widow receives $5,000 for every minor child to whom no property is transferred in addition to the normal exemption for a spouse.
[g] On estates, an additional inheritance tax equal to 30% of the basic tax is imposed.
[h] Maximum rate for brother or sister or any other relative in Indiana applies above $1 million. In Maine, the maximum rate for any other relative applies above $150,000.
[i] Where property of a decedent subject to administration in Maryland is $7,500 or less, no inheritance taxes are due.
[j] Rates apply to entire share.
[k] No exemption if share exceeds amounts stated.
[l] No tax on the share of any beneficiary if the value of the share is less than $100.
[m] Spouse entitled to another $10,000 exemption.
[n] Spouses, minor children, parents, and minor adopted children in the decedent's line of succession are entirely exempt.
[o] Credit.
[p] Credits allowed on pro rata basis according to tax liability on the amount of credit unused by surviving spouse or beneficiaries.
[q] Net taxable estates allowed exemption of $50,000 if decedent died in 1978, $70,000 in 1979 or 1980, $100,000 in 1981 and 1982, $200,000 in 1983 or 1984, and $500,000 in 1985 or 1986.
[r] Credit allowed surviving spouse or child or stepchild under 18 who is incapable of self-support. Credit is $54,000 in 1978, $51,000 in 1979 and 1980, $48,000 in 1981 and 1982, $36,000 in 1983 and 1984, and zero thereafter. Estates of decedents dying after January 1, 1987, are not subject to inheritance tax.
[s] However, the $2,000 family exemption is specifically allowed as a deduction.
[t] Rates range fom 3-6% for a spouse or a child and from 3-12% for parents. Spouses exempt from tax; exemption for parents is $3,000.
[u] There is a marital deduction equal to the greater of $250,000 or 50% of the value of the adjusted gross estate.
[v] For spouse and minor child, exemption is $106,000 for 1981, $112,000 for 1982, $118,000 for 1983, $124,000 for 1984, $130,000 for 1985 and thereafter. For child of decedent or descendants of deceased child, exemption is $10,500 in 1981, $11,000 in 1982, $11,500 in 1983, $12,000 in 1984, and $12,500 for 1985 and thereafter.

Source: Commerce Clearing House.

206. State Estate Tax Rates and Exemptions[a]

As of April 1, 1981

State	Rates (on net estate after exemptions)[b]	Maximum rate applies above	Exemption
Alabama	Maximum Federal credit[c,d]	$10,040,000	$60,000
Alaska	Maximum Federal credit[c,d]	10,040,000	60,000
Arizona	Maximum Federal credit[c,d]	10,040,000	60,000[e]
Arkansas	Maximum Federal credit[c,d]	10,040,000	60,000[e]
Colorado	Maximum Federal credit[c,d]	10,040,000	60,000
Florida	Maximum Federal credit[c,d]	10,040,000	60,000
Georgia	Maximum Federal credit[c,d]	10,040,000	60,000
Massachusetts	5% on first $50,000 to 16%	4,000,000	30,000[e,f]
Minnesota	7% on first $100,000 to 12%	1,000,000	200,000[e]
Mississippi	1% on first $60,000 to 16%[g]	10,000,000	161,563[e]
Missouri	Maximum Federal credit[c,d]	10,040,000	60,000
New Mexico	Maximum Federal credit[c,d]	10,040,000	60,000
New York	2% on first $50,000 to 21%[g,h]	10,100,000	([e,i,j])
North Dakota	Maximum Federal credit[c,d]	10,400,000	60,000
Ohio	2% on first $40,000 to 7%	500,000	5,000[c,k]
Oklahoma	1% on first $10,000 to 10%	10,000,000	60,000[e,l,m]
Rhode Island	2% on first $25,000 to 9%[c]	1,000,000	25,000[n]
South Carolina	5% on first $40,000 to 7%	100,000	120,000[e,n]
Utah	Maximum Federal credit[c,d]	10,040,000	60,000[e]
Vermont	Maximum Federal credit[c,d]	10,040,000	60,000[e]
Virginia	Maximum Federal credit[c,d]	10,040,000	60,000[e]

[a] Excludes states shown in Table 205 which levy an estate tax in addition to their inheritance taxes to assure full absorption of the Federal credit.

[b] The rates generally are in addition to graduated absolute amounts.

[c] Maximum Federal credit allowed under the 1954 Code for state estate taxes paid is expressed as a percentage of the taxable estate (after $60,000 exemption) in excess of $40,000, plus a graduated absolute amount. In Rhode Island on net estates above $250,000.

[d] A tax on nonresident estates is imposed on the proportionate share of the net estate which the property located in the state bears to the entire estate wherever situated. In New Mexico, the tax on nonresident estates is imposed on the proportionate share of the gross estate located in New Mexico.

[e] Transfers to religious, charitable, educational, and municipal corporations generally are fully exempt. Limited in Mississippi to those located in United States or its possessions.

[f] Applies to net estates above $60,000. Otherwise, exemption is equal to Massachusetts net estate.

[g] An additional estate tax is imposed to assure full absorption of the Federal credit. In New York, this applies only to residents.

[h] On net estate before exemption. Marital deduction is one-half of adjusted gross estate or $250,000, whichever is greater. Orphans under age 21 receive deduction.

[i] Insurance receives special treatment.

[j] The specific exemptions are $20,000 of the net estate transferred to spouse and $5,000 to lineal ancestors and descendants and certain other named relatives. The credit is variable, ranging from the full amount of tax if estate tax is $2,750 or less to $500 if estate tax is $5,000 or more.

[k] Property is exempt to the extent transferred to surviving spouse, not exceeding $30,000; for a child under 18, $7,000; and for each child 18 years of age and older, $3,000.

[l] An estate valued at $100 or less is exempt.

[m] Exemption is a total aggregate of $60,000 for father, mother, child and named relatives.

[n] Marital deduction is $175,000 in Rhode Island. In South Carolina, marital deduction is one-half of adjusted gross estate up to $250,000.

Source: Commerce Clearing House.

207. State General Corporation License Tax Collections by State[a]

Selected Fiscal Years 1942-1980

(Thousands)

State	1942	1946	1950	1960	1970	1980
Total	$87,736	$120,596	$175,875	$426,217	$763,813	$1,387,780
Alabama	1,753	1,853	2,343	8,834	15,352	45,087
Alaska	—	—	—	95	402	671
Arizona	45	52	111	875	1,119	2,427
Arkansas	401	304	443	866	1,497	4,045
California	92	381	390	1,355	2,621	4,836
Colorado	104	105	206	998	1,352	2,747
Connecticut	199	339	407	1,208	1,309	3,425
Delaware	3,166	3,354	4,293	9,684	43,924	66,738
Florida	351	499	641	2,027	6,394	8,192
Georgia	442	491	755	2,017	3,800	9,004
Hawaii	—	—	—	158	334	737
Idaho	80	68	151	428	715	1,348
Illinois	2,984	3,160	3,756	5,565	27,181	37,013
Indiana	67	218	131	1,321	1,172	2,926
Iowa	111	218	291	286	602	17,238
Kansas	370	370	432	836	1,214	6,240
Kentucky	382	564	886	1,770	4,522	12,394
Louisiana	3,175	3,522	4,479	14,452	25,830	66,570
Maine	224	236	214	417	383	680
Maryland	508	329	432	793	1,459	3,819
Massachusetts	9,790	28,670	44,433	66,245	2,873[b]	5,037
Michigan	6,015	7,438	11,005	69,139	124,024	5,349
Minnesota	37	111	90	349	674	1,401
Mississippi	474	666	1,099	3,497	9,392	25,729
Missouri	1,695	1,165	3,042	6,070	20,673	27,326
Montana	18	40	66	136	187	300
Nebraska	151	163	221	510	1,357	2,592
Nevada	48	69	63	480	839	2,223
New Hampshire	31	45	109	256	842	2,773
New Jersey	2,314	7,290	8,643	31,603	49,277	151,817
New Mexico	238	239	355	1,062	1,720	5,384
New York	637	1,956	1,332	3,413	5,475	7,450
North Carolina	2,303	3,023	4,368	8,193	20,340	49,335
North Dakota	23	11	15	34	120	301
Ohio	4,640	6,310	9,327	47,078	114,044	81,471
Oklahoma	964	1,089	1,832	3,439	6,177	17,809
Oregon	348	339	462	687	1,412	2,458
Pennsylvania	31,312	32,993	52,081	55,503	124,920	279,881
Rhode Island	682	3,742	804	190	660	1,774
South Carolina	429	352	509	1,054	1,901	5,601
South Dakota	—	—	21	87	168	385
Tennessee	1,484	2,406	5,057	8,369	17,795	45,640
Texas	2,694	4,385	7,996	60,606	110,276	352,615
Utah	162	62	74	172	—	—
Vermont	90	103	15	27	123	194
Virginia	541	552	715	1,253	2,244	6,143
Washington	331	339	412	1,438	2,260	4,199
West Virginia	727	733	1,098	839	1,649	3,693
Wisconsin	82	214	215	334	948	2,033
Wyoming	22	28	55	169	261	730

[a] Licenses and fees applicable to all corporations. Excludes corporation taxes based on value of property, net income, or gross receipts from sales or taxes imposed on particular types of corporations.

[b] Excludes portion of corporation excise taxes and surtaxes measured by corporate excess included here for prior years.

Source: Department of Commerce, Bureau of the Census.

208. State Insurance Company Gross Premiums Tax Collections by State

Selected Fiscal Years 1942-1980

(Thousands)

State	1942	1946	1950	1960	1970	1980
Total	$113,198	$144,957	$241,185	$531,965	$1,182,134	$3,113,231
Alabama	1,173	1,452	2,678	7,964	20,643	68,410
Alaska	—	—	—	857	2,562	10,436
Arizona	275	409	823	3,275	9,365	29,457
Arkansas	861	1,083	1,916	3,918	9,144	29,969
California	8,558	13,763	23,286	62,342	134,954	446,262
Colorado	870	1,096	1,970	4,920	12,021	38,883
Connecticut	4,169	4,722	9,276	13,915	40,336	61,977
Delaware	388	463	729	1,624	4,454	11,381
Florida	1,318	1,983	3,832	11,730	34,115	103,524
Georgia	1,110	2,236	3,783	10,543	21,905	68,043
Hawaii	—	—	—	1,883	6,096	23,001
Idaho	371	615	1,114	2,496	4,471	15,977
Illinois	7,768	9,920	15,062	26,604	68,452	82,871
Indiana	2,582	3,266	5,514	9,633	24,299	58,291
Iowa	1,828	2,279	4,052	7,497	15,704	43,746
Kansas	1,135	1,392	2,934	6,315	11,424	34,083
Kentucky	1,541	1,908	3,315	6,513	17,556	62,016
Louisiana	1,586	2,095	3,974	9,708	22,818	81,724
Maine	705	921	1,399	2,355	4,348	13,095
Maryland	1,504	2,512	3,893	8,557	21,356	56,152
Massachusetts	2,015	2,390	5,072	11,813	39,068	111,517
Michigan	4,780	6,575	9,789	20,659	44,114	119,678
Minnesota	2,345	2,787	4,714	9,421	24,181	63,984
Mississippi	833	1,048	1,906	5,124	12,429	36,164
Missouri	3,676	4,108	6,448	13,078	23,578	64,064
Montana	361	452	853	2,207	4,578	11,716
Nebraska	619	870	1,409	3,712	7,398	20,228
Nevada	81	117	244	868	2,851	11,924
New Hampshire	471	617	962	1,888	5,858	13,427
New Jersey	4,992	5,942	8,153	18,053	38,740	89,565
New Mexico	233	294	708	2,050	5,666	20,199
New York	16,428	19,784	30,222	64,145	124,297	209,019
North Carolina	2,112	2,739	5,141	12,886	29,149	80,496
North Dakota	300	434	884	1,643	2,951	9,106
Ohio	7,012	7,258	13,909	25,792	53,116	131,405
Oklahoma	2,205	2,562	4,929	9,921	18,368	54,080
Oregon	1,000	1,655	2,458	5,578	7,975	33,039
Pennsylvania	9,470	10,374	15,667	29,374	59,541	165,412
Rhode Island	820	1,195	1,614	2,601	5,643	13,168
South Carolina	1,148	1,470	2,622	5,500	13,314	40,519
South Dakota	316	451	993	1,942	3,715	10,599
Tennessee	1,928	2,438	4,231	9,448	21,607	64,090
Texas	3,973	6,321	11,054	32,210	58,565	176,108
Utah	412	604	993	2,373	4,856	18,043
Vermont	309	376	619	1,195	2,339	6,380
Virginia	2,133	3,029	5,131	11,716	26,685	76,484
Washington	1,831	2,652	3,491	7,752	17,111	43,646
West Virginia	1,039	1,293	2,485	6,422	10,482	29,035
Wisconsin	2,445	2,816	4,478	9,014	26,276	43,828
Wyoming	169	191	456	1,031	1,660	7,016

Source: Department of Commerce, Bureau of the Census.

209. State Public Utility Gross Receipts Tax Collections by State

Selected Fiscal Years 1939-1980[a]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$93,381	$132,184	$185,175	$365,424	$918,363	$3,197,230
Alabama	1,188	1,408	3,153	3,369	30,325	154,392
Alaska	—	—	—	—	338	1,981
Arizona	194	520	908	3,300	6,227	23,232
Arkansas	143	11	14	—	—	—
California	2,400	7,355	8,523	12,696	22,998	19,028
Colorado	652	—	—	—	443	1,148
Connecticut	2,340	4,015	5,486	7,895	34,253	142,112
Delaware	7	9	15	34	64	13,809
Florida	791	1,294	2,195	7,640	18,803	91,595
Georgia	2	—	—	—	—	—
Hawaii	—	—	—	4,026	14,105	32,458
Idaho	437	508	649	1,228	404	1,405
Illinois	11,743	15,391	22,848	48,570	143,838	464,008
Iowa	158	—	—	—	—	1,778
Kansas	1,307	199	245	293	302	588
Kentucky	333	1,625	2,546	6,224	—	—
Louisiana	1,335	4,586	9,839	7,127	12,406	29,843
Maine	1,211	1,996	2,599	4,140	3,772	16,979
Maryland	1,468	4,019	4,058	9,874	18,171	59,460
Michigan	1,148	—	—	—	—	—
Minnesota	6,553	12,573	15,102	21,143	33,225	67,697
Mississippi	—	—	—	200	399	—
Missouri	807	23	89	111	150	666
Montana	142	253	494	1,130	2,712	4,520
Nebraska	29	11	11	4	—	—
Nevada	218	—	—	—	301	1,251
New Hampshire	—	—	—	—	1,065	1,812
New Jersey	82	19	—	37	18,889	64,860
New Mexico	179	439	527	471	960	2,592
New York	23,190	26,908	34,317	68,664	143,614	497,580
North Carolina	2,572	4,489	10,440	23,943	58,392	199,067
North Dakota	24	11	4	1	161	3,159
Ohio	10,634	14,225	19,466	40,838	87,429	373,937
Oklahoma	1,565	160	246	630	1,198	6,281
Oregon	1,196	863	201	184	477	1,478
Pennsylvania	6,800	7,206	9,805	16,693	108,195	380,250
Rhode Island	565	1,905	2,760	5,023	13,207	36,737
South Carolina	1,311	1,929	2,734	4,517	9,612	18,568
South Dakota	25	11	17	33	42	308
Tennessee	1,172	980	1,307	1,511	3,928	13,154
Texas	1,907	3,065	4,744	18,507	37,477	171,462
Utah	—	39	62	117	307	997
Vermont	316	419	681	1,160	2,623	11,198
Virginia	3,754	7,312	10,944	18,129	32,943	100,018
Washington	350	3,873	5,710	14,682	31,314	101,307
West Virginia	634	—	—	—	—	—
Wisconsin	2,267	2,524	2,432	11,279	23,294	84,515
Wyoming	232	2	4	1	—	—

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

210. State Severance Tax Collections by State

Selected Fiscal Years 1939-1980[a]

(Thousands)

State	1939	1946	1950	1960	1970	1980
Total	$47,227	$89,553	$210,695	$419,704	$685,892	$4,167,399
Alabama	355	462	928	1,598	2,242	32,410
Alaska	—	—	—	1,449	10,780	506,469
Arkansas	521	1,082	3,358	5,165	4,334	18,051
California	192	590	930	1,184	1,632	25,954
Colorado	22	32	16	2,811	1,058	31,121
Florida	—	2	30	43	248	121,254
Idaho	242	102	108	84	264	1,905
Indiana	—	—	307	353	322	1,582
Kansas	—	174	245	421	605	1,100
Kentucky	42	80	126	356	191	177,244
Louisiana	9,619	16,253	52,281	137,173	251,019	525,297
Michigan	393	543	932	792	965	43,525
Minnesota	2,198	8,055	16,224	14,558	18,976	83,459
Mississippi	—	1,522	6,092	10,778	14,262	52,514
Missouri	—	—	—	29	—	46
Montana	720	832	1,152	2,951	4,730	94,636
Nebraska	—	—	—	1,354	766	2,948
Nevada	27	35	37	49	50	23
New Hampshire	—	—	—	78	71	311
New Mexico	649	865	2,404	16,482	35,398	213,643
North Carolina	—	—	—	—	—	1,292
North Dakota	—	—	—	2,502	3,198	43,927
Ohio	—	—	—	—	—	4,596
Oklahoma	9,544	10,243	20,599	32,969	50,539	436,098
Oregon	104	132	524	659	1,937	50,592
South Dakota	1,118	93	622	466	16	2,423
Tennessee	—	—	—	—	—	2,204
Texas	17,415	47,727	102,692	180,929	273,213	1,525,118
Utah	349	657	866	3,869	4,272	10,584
Virginia	29	32	138	272	314	1,012
Washington	144	—	—	—	—	49,924
West Virginia	3,530	—	—	—	—	—
Wisconsin	14	40	84	235	222	437
Wyoming	—	—	—	95	4,268	105,700

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

211. State Pari-Mutuel Tax Collections by State

Selected Fiscal Years 1942-1980[a]

(Thousands)

State	1942	1946	1950	1960	1970	1980
Total	$23,164	$103,479	$102,734	$265,068	$515,052	$731,076
Arizona	110	696	614	2,278	3,904	9,580
Arkansas	335	864	624	1,529	5,232	15,573
California	1,770	22,737	15,341	36,100	59,970	126,306
Colorado	—	—	738	2,439	3,774	8,366
Connecticut	—	—	—	—	—	52,934
Delaware	400	983	1,020	3,700	7,232	1,609
Florida	4,393	15,035	12,472	25,973	50,898	102,490
Idaho	—	—	—	—	66	425
Illinois	1,287	4,104	7,924	16,863	42,630	79,095
Kentucky	—	—	683	2,178	5,863	13,951
Louisiana	84	498	568	3,027	4,933	18,446
Maine	70	165	320	1,070	1,459	1,313
Maryland	1,175	4,384	4,569	8,105	13,112	16,038
Massachusetts	2,471	7,567	7,888	12,721	25,603	29,474
Michigan	—	2,370	3,389	7,564	19,931	25,959
Nebraska	—	—	—	554	2,083	7,364
Nevada	—	—	—	—	—	385
New Hampshire	1,009	2,666	1,944	4,220	8,832	12,429
New Jersey	24	3,614	11,706	25,063	35,139	15,725
New Mexico	—	67	253	120	766	3,459
New York	8,266	31,450	26,572	86,908	159,231	98,751
Ohio	130	515	527	9,534	17,193	26,826
Oregon	134	422	697	1,127	2,452	4,711
Pennsylvania	—	—	—	—	18,099	27,764
Rhode Island	1,242	4,718	3,508	6,985	10,795	7,886
South Dakota	2	—	—	471	1,346	2,337
Vermont	—	—	—	—	2,922	836
Washington	129	464	608	1,161	1,474	7,199
West Virginia	142	160	769	5,378	10,100	13,829
Wyoming	—	—	—	—	13	16

[a] Data for years prior to 1960 not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

212. State Pari-mutuel Tax Rates[a]

As of December 1979

State	Tax rate	Breakage	
		Amount	To state (percent)
Arizona	3% on first $100,000 5% of excess over $100,000	$.10	–
Arkansas	6%	.10	33-1/3
California	Average daily handle less than $650,000: sliding scale of 2.5% on first $29,000 to 7.5% over $550,000. Average daily handle exceeding $650,000: sliding scale of 6.1% to 7.45%.	Amounts over $50 million annual total	100
Colorado	3.5%	.10	–
Delaware	20% to 90% of track's average daily income in excess of $145,000.	.10	–
Florida			
South Florida Winter	5.6% to 6.2%[b]	.10	100
South Florida Summer	5.6%[b]	.10	–
Florida Downs	.6%[b]	.10	–
Idaho	1.25% on $20,000-$30,000	n.a.	n.a.
Illinois	Based on sliding scale of 1.75% on first $200,000 to 7.75% over $3,000,000.	.10	100
Kentucky	4.75%	.10	–
Louisiana	4% of excess over $60,000 to $201,000. 5% of excess over $201,000 to $401,000 plus $5,640. 6% of excess over $401,000 plus $15,640.	.10	–
Maine	1% on straight bets[c]	n.a.	n.a.
Maryland	4.09%	.10	–
Massachusetts	5%	n.a.	n.a.
Michigan	5.5%[c]	.10	50
Montana	1%	.10	–
Nebraska	5% in excess of $1,000,000	.10	–
Nevada	2%	.10	–
New Hampshire	5%[c]	.10	50
New Jersey	Based on sliding scale of .42% to 1.42% on less than $1,000,000 and 3.42% to 4.42% over $1,000,000 at private tracks.	.10	100
New Mexico	2% to $250,000 3.5% over $250,000 to $350,000 4.5% over $350,000 to $400,000 7% over $400,000	.10	–
New York	2%[d] and 3.7%[d]	.10[e]	20-55[f]
Ohio	6.5%	.10	25[g]
Oregon	4%	.10	–
Pennsylvania	4.75%	.10	50
South Dakota	3%[h]	.10	–
Washington	4% 4.5% of first $500,000 5% of excess over $500,000	.05	–
West Virginia	5.75% March-October 5.25% November-February	.10 .10	– –

[a] Applies to thoroughbred horseracing and may or may not apply to other forms of racing. Excludes racing at fairs when taxed at a lower rate.

[b] Minus $1,800 allowance per race in winter and $2,100 in summer; $400 per race at Florida Downs.

[c] 5.5% on multiple bets in Maine; 10% in Michigan and New Hampshire.

[d] Regular betting at Aqueduct, Belmont, and Saratoga 2%; and 3.7% at Finger Lakes. Exotic betting at Aqueduct, Belmont, and Saratoga 7%; 8.75% at Finger Lakes.

[e] Regular betting; breakage is $.50 for exotic betting.

[f] State receives 20% of breakage at Aqueduct, Belmont, and Saratoga; 55% of breakage at Finger Lakes.

[g] After first $2,000 in any year.

[h] On average daily handle below $50,000. At tracks where average daily handle exceeds $50,000, tax is 4%.

Source: National Association of State Racing Commissioners.

213. State Unemployment Compensation Tax Collections by State

Selected Fiscal Years 1939-1979[a]

(Thousands)

State	1939	1946	1950	1960	1970	1979
Total	$801,113	$1,033,591	$1,028,033	$2,135,933	$2,524,066	$11,761,128
Alabama	8,134	10,392	11,913	17,739	24,219	181,338
Alaska	—	—	—	5,322	15,474	59,642
Arizona	2,140	3,114	3,824	9,149	21,727	108,228
Arkansas	3,303	5,471	4,332	8,842	15,388	76,078
California	75,351	143,767	128,456	268,217	531,108	1,667,629
Colorado	4,875	4,979	3,490	5,501	13,986	83,079
Connecticut	15,670	25,848	13,285	42,766	67,117	191,549
Delaware	2,205	972	1,458	9,677	6,287	32,891
Florida	6,109	10,680	7,542	35,967	34,939	382,742
Georgia	8,869	12,223	13,013	27,084	37,764	194,575
Hawaii	—	—	—	4,464	14,203	72,304
Idaho	2,016	2,644	4,263	5,103	8,789	42,588
Illinois	65,909	58,304	56,031	121,051	53,425	789,764
Indiana	19,623	22,082	18,156	42,998	49,786	186,488
Iowa	8,091	9,346	10,848	9,811	14,114	151,225
Kansas	5,703	7,928	5,966	10,605	16,384	83,982
Kentucky	10,939	11,080	14,833	29,297	27,990	128,462
Louisiana	9,810	13,192	15,350	20,217	31,882	190,372
Maine	4,032	5,927	6,173	8,560	10,134	56,282
Maryland	11,844	16,846	12,294	44,372	22,235	243,456
Massachusetts	37,803	21,823	49,018	78,435	121,586	418,250
Michigan	36,563	60,890	68,839	154,185	125,788	730,734
Minnesota	14,100	16,988	9,184	22,123	46,554	206,542
Mississippi	2,143	6,026	4,118	13,319	7,531	87,901
Missouri	19,567	22,498	23,327	30,003	37,369	219,556
Montana	2,682	3,623	4,178	4,106	6,608	36,753
Nebraska	3,986	2,951	2,724	6,754	7,102	34,645
Nevada	937	1,499	1,515	6,013	12,232	69,030
New Hampshire	2,734	3,049	4,538	6,785	6,127	33,460
New Jersey	43,978	63,647	43,601	109,894	181,058	626,310
New Mexico	1,481	1,983	4,058	5,996	7,060	37,622
New York	119,215	166,945	208,227	293,185	323,597	1,073,579
North Carolina	10,691	15,978	17,987	37,627	49,124	235,141
North Dakota	1,112	768	1,869	3,122	5,342	22,654
Ohio	56,889	68,307	44,029	107,558	87,788	561,574
Oklahoma	5,621	5,412	7,310	11,171	11,216	99,290
Oregon	6,439	11,562	12,788	34,338	29,631	199,129
Pennsylvania	75,745	60,117	57,937	239,053	163,477	732,726
Rhode Island	7,594	13,335	10,927	19,071	19,040	56,610
South Carolina	4,438	5,127	7,377	11,765	25,563	109,696
South Dakota	1,144	587	1,368	1,970	2,021	10,714
Tennessee	8,486	17,513	12,396	29,737	45,766	161,735
Texas	22,740	20,714	26,927	42,698	24,667	197,783
Utah	2,627	4,885	3,096	6,793	12,147	49,655
Vermont	1,506	1,796	1,569	2,585	6,396	28,107
Virginia	9,913	8,330	8,644	23,365	13,320	95,231
Washington	10,061	30,764	34,756	50,512	47,962	314,665
West Virginia	9,453	9,511	9,604	22,701	18,489	82,913
Wisconsin	15,415	20,960	13,222	31,759	59,815	289,732
Wyoming	1,427	1,208	1,673	2,568	2,739	16,717

[a] Data for 1939 are not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

215. Unemployment Compensation Benefits and Reserves by State

Calendar Year 1978

(Dollar Figures in Millions)

State	Current income[a]	Funds available for benefits as of Dec. 31, 1977[b]	Reserves as of Dec. 31, 1978	Benefits		
				Amount[c]	As percent of	
					Current income	Funds available[d]
Total	$11,557.2	$4,387.3	$9,643.1[e]	$8,051.6	69.7	183.5
Alabama	177.4	27.6	87.8[e]	102.2	57.6	370.3
Alaska	64.3	75.3	57.8	81.7	127.1	108.5
Arizona	103.7	65.7	137.7	32.2	31.1	49.0
Arkansas	74.6	25.5	34.5[e]	54.9	73.6	215.3
California	1,666.6	1,087.9	1,755.8	999.3	60.0	91.9
Colorado	88.7	57.1	97.9	47.9	54.0	83.9
Connecticut	189.9	26.7	76.3[e]	140.2	73.8	525.1
Delaware	31.0	4.3	15.8[e]	30.4	98.1	707.0
Florida	397.9	111.3	403.2	114.0	28.7	102.4
Georgia	201.8	250.4	346.9	105.3	52.2	42.1
Hawaii	74.7	1.3	37.7	38.1	51.0	2930.8
Idaho	44.6	61.7	80.6	25.8	57.8	41.8
Illinois	724.3	-717.2	342.6[e]	635.3	87.7	(f)
Indiana	194.2	261.4	358.1	96.0	49.4	36.7
Iowa	142.9	56.6	94.4	107.1	74.9	189.2
Kansas	91.7	154.7	200.1	47.8	52.1	30.9
Kentucky	122.6	146.1	166.1	102.2	83.3	70.0
Louisiana	130.1	125.4	124.2	124.9	96.0	99.6
Maine	52.4	3.0	25.1[e]	43.6	83.2	1,453.3
Maryland	217.1	3.3	121.1	99.3	45.7	3009.1
Massachusetts	375.1	106.5	215.3[e]	271.4	72.4	254.8
Michigan	690.8	350.7	617.1[e]	424.4	61.4	121.0
Minnesota	198.6	83.5	164.4	118.3	59.6	141.7
Mississippi	94.2	123.8	180.3	37.7	40.0	30.5
Missouri	217.4	121.0	210.9	127.0	58.4	105.0
Montana	33.8	6.7	14.8[e]	27.0	79.9	403.0
Nebraska	36.9	52.6	66.1	24.8	67.2	47.1
Nevada	64.9	24.9	59.9	30.0	46.2	120.5
New Hampshire	34.3	40.5	60.5	14.5	42.3	35.8
New Jersey	589.0	69.3	147.7[e]	581.0	98.6	838.4
New Mexico	35.8	38.2	54.9	19.2	53.6	50.3
New York	1,032.7	-29.4	366.6[e]	967.2	93.7	(f)
North Carolina	230.6	273.5	403.6	100.6	43.6	36.8
North Dakota	21.0	16.7	16.5	20.5	97.6	122.8
Ohio	570.9	220.8	451.7	338.8	59.3	153.4
Oklahoma	105.2	44.0	119.3	31.3	29.8	71.1
Oregon	199.6	91.0	194.0	87.7	43.9	96.4
Pennsylvania	666.1	24.3	192.6[e]	755.5	113.4	3,109.1
Rhode Island	49.5	-66.3	14.0[e]	71.6	144.6	(f)
South Carolina	105.1	90.2	136.1	59.3	56.4	65.7
South Dakota	10.0	12.6	13.7	8.8	88.0	69.8
Tennessee	174.5	167.8	242.5	99.6	57.1	59.4
Texas	237.4	248.9	346.3	139.0	58.6	55.8
Utah	49.2	31.5	48.8	31.9	64.8	101.3
Vermont	26.1	8.1	16.0[e]	17.8	68.2	219.8
Virginia	98.1	89.8	96.2	91.7	93.5	102.1
Washington	287.0	-40.9	103.8	140.7	49.0	(f)
West Virginia	67.6	64.2	57.3	74.0	109.5	115.3
Wisconsin	301.0	230.9	362.3	169.2	56.2	73.3
Wyoming	21.1	45.1	58.7	7.4	35.1	16.4
District of Columbia	45.4	7.5	9.4[e]	48.6	107.0	648.0
Puerto Rico	94.5	11.2	35.9[e]	83.5	88.4	745.5
Virgin Islands	3.7	–	2.1[e]	3.6	97.3	–

[a] Includes interest credits to trust fund, employer contributions, and contributions from employees in states which tax workers—Alabama, Alaska, and New Jersey. Includes penalties and interest for those states in which state law requires these items to be used to pay benefits.

[b] Sum of balances in state clearing accounts, benefit-payment accounts, and state accounts in Federal unemployment trust fund.

[c] Includes states' share of extended benefits—$341.6 million.

[d] Funds available for benefits as of December 31, 1977.

[e] Includes funds borrowed from the Federal government to pay benefits, totaling $5,088.9 million.

[f] Not applicable.

Source: Department of Labor, Employment and Training Administration.

214. State Unemployment Compensation Tax Rates and Related Data by State

Regular State Programs Only[a]

Calendar Year 1978

State	Employer contributions[b]			Taxable wage base as of Dec. 31, 1978	Average weekly wages in covered employment		Average weekly benefit[c]		
	Total (millions)	As a percent of			Taxable wages	Total wages	Amount	As percent of total wages	Average duration (weeks)
		Taxable wages	Total wages						
Total[d]	$11,212.4	2.77	1.37	$6,000	$115.59	$232.90	$83.67	36.4	13.3
Alabama	175.9	2.96	1.71	6,600	119.82	208.10	70.18	34.6	10.3
Alaska	60.7	4.77	2.63	10,000	217.77	394.53	85.01	21.6	19.6
Arizona	97.6	2.46	1.29	6,000	114.27	218.43	73.82	34.3	12.7
Arkansas	74.2	2.19	1.30	6,000	110.71	186.53	72.00	39.0	10.3
California	1,581.2	3.48	1.68	6,000	117.22	243.15	75.84	31.0	12.4
Colorado	84.0	1.54	.78	6,000	115.05	226.99	92.59	41.4	11.2
Connecticut	189.9	2.97	1.37	6,000	112.04	243.61	89.43	37.4	10.8
Delaware	31.0	2.93	1.27	6,000	111.42	257.87	93.56	37.8	13.8
Florida	382.6	2.74	1.54	6,000	111.96	199.41	63.68	31.9	12.7
Georgia	184.5	2.02	1.09	6,000	112.46	209.22	73.39	35.7	8.6
Hawaii	73.6	3.49	2.43	9,800	145.07	208.00	93.29	43.8	16.0
idaho	40.5	2.33	1.63	9,600	144.23	206.25	84.30	41.8	10.0
Illinois	724.3	3.25	1.41	6,000	112.40	259.54	97.68	38.0	17.7
Indiana	176.4	1.73	.82	6,000	114.17	242.65	75.75	32.1	9.9
Iowa	138.9	2.85	1.48	6,500	112.53	215.94	103.96	49.3	13.5
Kansas	81.3	2.06	1.08	6,000	110.28	211.27	84.47	41.1	12.3
Kentucky	113.9	2.37	1.22	6,000	113.25	219.60	79.30	36.5	11.4
Louisiana	123.3	1.70	.87	6,000	118.15	229.81	91.62	41.3	14.7
Maine	52.4	3.20	1.87	6,000	108.82	185.77	73.33	39.9	10.5
Maryland	213.5	3.30	1.58	6,000	107.59	224.14	76.40	34.7	12.2
Massachusetts	375.1	3.46	1.71	6,000	110.82	224.21	84.00	37.6	14.9
Michigan	690.8	4.11	1.68	6,000	118.02	288.96	92.85	33.2	10.8
Minnesota	198.6	2.48	1.37	7,500	125.07	226.97	96.66	43.0	13.7
Mississippi	85.2	2.54	1.54	6,000	110.70	182.91	60.37	33.7	11.3
Missouri	207.7	2.46	1.19	6,000	109.41	226.20	75.62	34.3	10.7
Montana	33.6	3.10	1.68	6,000	109.68	201.87	84.14	42.0	12.3
Nebraska	33.5	1.41	.75	6,000	105.86	199.78	79.54	40.6	10.5
Nevada	62.9	3.14	1.90	6,900	137.31	227.34	83.54	36.4	12.1
New Hampshire	31.4	2.11	1.17	6,000	109.06	196.14	74.35	38.0	6.9
New Jersey	589.0	3.74	1.76	6,200	117.31	250.31	87.68	35.7	17.8

(Continued)

214. State Unemployment Compensation Tax Rates and Related Data by State—Continued

Regular State Programs Only[a]

Calendar Year 1978

State	Employer contributions[b]			Taxable wage base as of Dec. 31, 1978	Average weekly wages in covered employment		Average weekly benefit[c]		
	Total (millions)	As a percent of							
		Taxable wages	Total wages		Taxable wages	Total wages	Amount	As percent of total wages	Average duration (weeks)
New Mexico	33.1	1.83	1.03	6,100	113.05	202.37	68.71	34.2	15.3
New York	1,030.5	3.41	1.52	6,000	115.55	259.47	83.74	32.7	19.5
North Carolina	211.2	2.11	1.21	6,000	110.75	192.30	71.65	37.0	9.3
North Dakota	20.2	2.16	1.17	6,000	109.30	200.70	87.40	44.9	13.8
Ohio	552.1	2.82	1.26	6,000	114.77	255.64	100.32	40.6	13.5
Oklahoma	100.6	2.25	1.17	6,000	113.71	219.25	75.91	35.9	11.4
Oregon	191.2	3.36	2.00	8,000	138.68	232.45	81.18	35.1	13.0
Pennsylvania	666.1	3.18	1.51	6,000	110.86	233.96	97.83	42.1	14.2
Rhode Island	49.5	2.87	1.55	6,000	105.24	194.55	76.79	38.7	9.2
South Carolina	98.8	2.04	1.18	6,000	110.90	192.01	73.31	38.8	11.2
South Dakota	9.2	1.16	.66	6,000	99.77	175.99	78.35	44.8	10.7
Tennessee	162.6	2.08	1.13	6,000	109.28	201.23	66.16	33.2	12.0
Texas	219.8	.84	.43	6,000	116.93	230.93	68.18	30.2	12.6
Utah	46.8	1.74	1.17	9,600	142.36	211.85	88.70	42.2	11.8
Vermont	26.1	3.25	1.82	6,000	107.53	191.88	76.10	39.8	13.7
Virginia	92.9	1.07	.57	6,000	109.99	205.76	83.51	40.8	11.7
Washington	284.7	3.29	1.94	8,400	147.91	251.49	86.80	34.9	13.8
West Virginia	64.4	2.18	1.05	6,000	116.89	243.84	75.22	31.9	10.6
Wisconsin	283.7	3.45	1.64	6,000	108.37	228.46	94.36	42.1	11.6
Wyoming	18.0	1.98	1.02	6,000	124.57	241.26	88.03	37.3	10.3
District of Columbia	45.4	2.70	1.19	6,000	117.05	264.82	106.66	40.7	19.5

[a] Excludes Federal-state extended benefits and reimbursable employer programs.

[b] Includes contributions from employees in states which tax workers—Alabama, Alaska, and New Jersey.

[c] Includes dependents' allowances in Alaska, Connecticut, District of Columbia, Illinois, Indiana, Maine, Maryland, Massachusetts, Michigan, Ohio, Pennsylvania, and Rhode Island.

[d] Total includes Virgin Islands and Puerto Rico.

Source: Department of Labor, Employment and Training Administration.

217. State Debt by Length of Maturity

End of Selected Fiscal Years 1902-1979
(Millions)

Year	Gross debt outstanding			Offsets to long-term debt	Net long-term debt
	Total	Short-term	Long-term		
1902	$230	$9	$221	n.a.	n.a.
1922	1,131	30	1,101	n.a.	n.a.
1932	2,832	235	2,597	n.a.	n.a.
1942	3,257	161	3,096	$533	$2,563
1944	2,776	8	2,768	656	2,112
1946	2,353	25	2,328	601	1,727
1948	3,676	108	3,568	657	2,911
1950	5,285	118	5,168	922	4,246
1952	6,874	235	6,640	1,020	5,620
1954	9,600	283	9,317	1,440	7,877
1956	12,890	247	12,643	1,468	11,175
1958	15,394	329	15,065	2,038	13,027
1960	18,543	415	18,128	2,533	15,595
1962	22,023	411	21,612	2,967	18,645
1964	25,041	641	24,401	3,479	20,922
1966	29,564	1,060	28,504	4,016	24,488
1968	35,666	2,045	33,622	4,256	29,366
1970	42,008	3,104	38,903	4,425	34,478
1971	47,793	3,472	44,321	4,688	39,633
1972	54,453	3,912	50,542	5,309	45,233
1973	59,375	3,674	55,701	6,377	49,324
1974	65,296	3,599	61,697	7,850	53,847
1975	72,127	4,580	67,548	9,160	58,388
1976	84,825	6,011	78,814	15,880	62,934
1977	91,640	3,016	88,624	19,600	69,023
1978	102,569	2,897	99,671	27,582	72,089
1979	111,740	2,291	109,449	28,111	81,338

Source: Department of Commerce, Bureau of the Census.

218. State Gross Long-Term Debt by Character

End of Selected Fiscal Years 1942-1979
(Dollar Figures in Millions)

Year	Total	Full faith and credit		Nonguaranteed	
		Amount	Percent of total	Amount	Percent of total
1942	$3,096	$2,641	85.3	$455	14.7
1944	2,768	2,281	82.4	486	17.6
1946	2,328	1,970	84.6	358	15.4
1948	3,568	3,070	86.0	499	14.0
1950	5,168	4,209	81.4	958	18.5
1952	6,640	4,926	74.2	1,714	25.8
1954	9,317	5,770	61.9	3,547	38.1
1956	12,643	6,213	49.1	6,430	50.9
1958	15,065	7,349	48.8	7,716	51.3
1960	18,128	8,912	49.2	9,216	50.8
1962	21,612	10,313	47.7	11,300	52.3
1964	24,401	11,147	45.7	13,254	54.3
1966	28,504	12,709	44.6	15,795	55.4
1968	33,622	14,698	43.7	18,923	56.3
1970	38,903	17,736	45.6	21,167	54.4
1971	44,321	21,502	48.5	22,819	51.5
1972	50,542	25,228	49.9	25,314	50.1
1973	55,701	28,443	51.1	27,258	48.9
1974	61,697	30,855	50.0	30,842	50.0
1975	67,548	33,736	49.9	33,812	50.1
1976	78,814	38,842	49.3	39,972	50.7
1977	88,624	43,010	48.5	45,613	51.5
1978	99,671	46,316	46.5	53,356	53.5
1979	109,449	48,286	44.1	61,163	55.9

Source: Department of Commerce, Bureau of the Census.

219. State Long-Term Debt by Character and State

End of Fiscal Year 1979

(Dollar Figures in Thousands)

State	Gross long-term debt	Full faith and credit		Nonguaranteed	
		Total[a]	General obligation	Amount	Percent of total
Total	$109,449,120	$48,285,640	$41,386,007	$61,163,480	55.9
Alabama	1,053,409	124,005	124,005	929,404	88.2
Alaska	1,337,526	670,503	670,503	667,023	49.9
Arizona	96,170	–	–	96,170	100.0
Arkansas	244,251	–	–	244,251	100.0
California	7,551,107	6,034,741	2,816,636	1,516,366	20.1
Colorado	421,815	–	–	421,815	100.0
Connecticut	3,570,874	2,291,459	1,903,980	1,279,415	35.8
Delaware	848,867	416,143	416,143	432,724	51.0
Florida	2,670,982	634,300	634,300	2,036,682	76.3
Georgia	1,370,711	498,056	498,056	872,655	63.7
Hawaii	1,675,812	1,343,780	1,343,780	332,032	19.8
Idaho	216,319	895	895	215,424	99.6
Illinois	5,627,201	2,432,410	2,432,410	3,194,791	56.8
Indiana	537,230	–	–	537,230	100.0
Iowa	372,753	–	–	372,753	100.0
Kansas	459,143	–	–	459,143	100.0
Kentucky	2,810,488	298,840	298,840	2,511,648	89.4
Louisiana	2,636,862	1,670,136	1,597,414	966,726	36.7
Maine	695,558	264,150	264,150	431,408	62.0
Maryland	3,690,228	2,154,870	2,154,870	1,535,358	41.6
Massachusetts	4,938,022	3,315,111	2,731,363	1,622,911	32.9
Michigan	2,444,779	639,245	639,245	1,805,534	73.9
Minnesota	1,872,129	853,003	853,003	1,019,126	54.4
Mississippi	840,789	772,223	663,528	68,566	8.2
Missouri	679,104	66,100	66,100	613,004	90.3
Montana	146,999	6,745	6,745	140,254	95.4
Nebraska	52,672	–	–	52,672	100.0
Nevada	374,059	110,480	110,480	263,579	70.5
New Hampshire	737,521	264,895	182,965	472,626	64.1
New Jersey	5,374,834	1,827,921	1,712,725	3,546,913	66.0
New Mexico	512,303	18,461	18,461	493,842	96.4
New York	22,074,573	4,108,017	2,954,091	17,966,556	81.4
North Carolina	1,104,055	651,106	651,106	452,949	41.0
North Dakota	130,792	12,615	12,615	118,177	90.4
Ohio	3,745,220	2,261,310	1,174,415	1,483,910	39.6
Oklahoma	1,510,966	230,874	230,874	1,280,092	84.7
Oregon	3,808,764	3,610,789	3,608,664	197,975	5.2
Pennsylvania	6,293,317	3,899,900	3,899,900	2,393,417	38.0
Rhode Island	1,175,900	276,705	237,455	899,195	76.5
South Carolina	1,569,735	554,401	504,839	1,015,334	64.7
South Dakota	576,099	–	–	576,099	100.0
Tennessee	1,308,524	700,380	700,380	608,144	46.5
Texas	2,316,852	878,280	878,280	1,438,572	62.1
Utah	392,893	100,115	100,115	292,778	74.5
Vermont	510,417	247,642	247,642	262,775	51.5
Virginia	1,490,845	29,372	29,372	1,461,473	98.0
Washington	1,514,826	1,245,405	1,245,405	269,421	17.8
West Virginia	1,636,887	1,150,087	1,150,087	486,800	29.7
Wisconsin	2,211,868	1,620,170	1,620,170	591,698	26.8
Wyoming	216,070	–	–	216,070	100.0

[a] Total includes general obligation debt plus $6,899,633 thousand payable initially from specified nontax revenue.
Source: Department of Commerce, Bureau of the Census. Percentage computations by Tax Foundation.

221. Total and Per Capita Gross Debt and Net Long-Term Debt by State[a]

End of Selected Fiscal Years 1950-1979

State	Gross debt				Net long-term de
	Total in millions			Per capita 1979	Total in millions
	1950	1960	1979		
Total	$5,285.1	$18,543.1	$111,739.9	$509	$81,337.9
Alabama	53.8[b]	241.0	1,053.4	279	1,023.2
Alaska	–	2.9	1,362.5	3,356	957.4
Arizona	3.5	12.4	96.2	39	82.5
Arkansas	132.8	105.9	244.3	112	216.2
California	263.3	2,087.9	7,676.1	338	5,423.4
Colorado	14.6	70.5	426.2	154	225.8
Connecticut	158.5	902.5	3,591.0	1,153	2,443.8
Delaware	76.8	219.6	855.0	1,469	777.0
Florida	19.7	282.8	2,671.0	301	1,868.0
Georgia	2.8	295.3	1,370.7	268	1,162.2
Hawaii	–	195.7	1,696.9	1,854	1,673.0
Idaho	.9	7.0	220.9	244	94.2
Illinois	427.8	675.6	5,717.9	509	3,654.0
Indiana	14.9	408.5	580.5	107	429.0
Iowa	35.1	53.9	372.8	128	299.3
Kansas	5.5	202.3	459.1	194	407.2
Kentucky	7.2	147.0	2,810.5	797	1,829.6
Louisiana	229.5	354.7	2,636.9	656	2,461.8
Maine	30.1	136.2	695.6	634	532.0
Maryland	101.8	584.1	3,690.2	890	3,463.1
Massachusetts	242.4	1,289.9	5,414.5	937	3,842.0
Michigan	232.1	775.7	2,505.5	272	1,684.2
Minnesota	131.9	228.6	1,873.7	462	1,093.8
Mississippi	77.6	180.6	843.1	347	808.2
Missouri	40.3	85.4	711.6	146	409.7
Montana	25.1	49.0	147.0	187	70.3
Nebraska	1.0	13.1	52.7	33	31.7
Nevada	.8	4.0	374.1	533	181.9
New Hampshire	22.5	92.1	738.6	833	534.7
New Jersey	98.7	914.9	5,382.5	734	3,610.1
New Mexico	29.9	50.7	513.9	414	263.0
New York	866.9	2,902.1	22,982.8	1,302	16,761.1
North Carolina	202.3	276.3	1,107.4	198	1,080.4
North Dakota	43.6	14.6	130.8	199	42.9
Ohio	189.8	910.8	3,745.2	349	3,442.7
Oklahoma	96.3	193.4	1,511.0	522	1,315.4
Oregon	36.7	281.2	3,808.8	1,507	308.3
Pennsylvania	804.7	1,446.7	6,448.1	550	5,753.6
Rhode Island	53.7	96.4	1,177.9	1,268	1,133.8
South Carolina	98.7	271.6	1,590.1	542	1,240.9
South Dakota	37.2	6.3	579.8	842	45.5
Tennessee	99.4	123.6	1,388.6	317	821.5
Texas	52.3[b]	324.8	2,316.9	173	1,733.0
Utah	1.0	14.5	393.1	288	178.5
Vermont	6.3	42.1	510.6	1,036	436.8
Virginia	38.1	188.2	1,662.8	320	731.9
Washington	97.7	420.3	1,514.8	386	1,300.0
West Virginia	70.4	296.7	1,636.9	872	1,328.1
Wisconsin	4.4	55.0	2,234.0	473	2,079.3
Wyoming	2.9[b]	8.7	216.1	480	51.7

[a] Gross debt includes short- and long-term debt (see amounts in Table 217).
[b] Fiscal year ending in preceding calendar year.
Source: Department of Commerce, Bureau of the Census.

Section VI

LOCAL GOVERNMENTS

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222. Local Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1979

(Millions)

Year	Expenditures			Revenue			Gross debt
	Total	Direct	Payments to state governments[a]	Total	From own sources	Inter-governmental[b]	
1902	$959	$959	–	$914	$858	$56	$1,877
1913	1,960	1,960	–	1,755	1,658	97	4,035
1922	4,567	4,567	–	4,148	3,827	321	8,978
1927	6,359	6,359	–	6,333	5,728	605	12,910
1932	6,375	6,375	–	6,192	5,381	811	16,373
1934	5,699	5,699	–	6,363	4,962	1,401	15,681
1936	6,056	6,756	–	6,793	5,147	1,646	16,061
1938	6,906	6,906	–	7,329	5,646	1,683	16,093
1940	7,685	7,685	–	7,724	5,792	1,932	16,693
1942	7,351	7,351	–	8,114	6,278	1,836	16,080
1944	7,180	7,180	–	8,535	6,665	1,870	14,703
1946	9,093	9,093	–	9,561	7,416	2,145	13,564
1948	13,363	13,363	–	13,167	9,666	3,501	14,980
1950	17,041	17,041	–	16,101	11,673	4,428	18,830
1952	20,229	20,073	$156	19,398	14,117	5,281	23,226
1954	23,814	23,599	215	22,402	16,468	5,933	29,331
1956	28,273	28,004	269	26,352	19,453	6,899	35,978
1957	31,057	30,757	300	29,021	21,357	7,664	39,301
1958	34,023	33,721	302	31,348	22,970	8,378	42,793
1959	36,341	36,136	205	33,572	24,684	8,888	47,180
1960	39,056	38,847	209	37,324	27,209	10,114	51,412
1961	42,641	42,445	196	40,483	29,579	10,904	55,030
1962	45,279	45,053	226	43,147	31,506	11,642	58,779
1963	47,237	47,002	235	45,586	32,995	12,591	61,881
1964	51,199	50,964	235	49,578	35,749	13,829	67,181
1965	55,482	55,221	262	53,408	38,242	15,165	72,478
1966	60,994	60,711	283	59,268	41,499	17,769	77,487
1967	66,648	66,274	374	64,608	44,419	20,188	81,185
1968	72,357	71,930	427	70,171	47,875	22,295	85,492
1969	82,698	82,152	546	79,274	53,192	26,082	93,995
1970	92,522	91,889	633	89,082	59,557	29,525	101,563
1971	105,167	104,566	601	100,993	66,521	34,473	111,034
1972	118,568	118,001	567	114,791	75,097	39,694	120,705
1973	128,254	127,452	802	129,119	81,253	47,866	129,110
1974	140,387	139,498	889	143,132	88,391	54,741	141,320
1975	162,614	161,336	1,278	159,726	97,772	61,954	147,798
1976	181,802	179,980	1,822	178,338	108,592	69,746	155,707
1977	196,307	194,403	1,904	196,458	119,626	76,831	169,458
1978	211,081	208,768	2,313	214,518	130,464	84,053	177,864
1979	233,323	231,684	1,639	234,630	139,853	94,777	192,363

[a] Amounts prior to 1952 are minor and not segregable from direct expenditures.
[b] Largely shared taxes and fiscal aids from state governments.
Source: Department of Commerce, Bureau of the Census.

223. Per Capita Amounts of Selected City Finance Items by Population-Size Groups

Fiscal Year 1979[a]

Item	All municipalities	Population size[b] 1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000
General revenue, total	$507.57	$1,133.16	$745.20	$600.38	$587.75	$512.12	$425.46	$295.93
Intergovernmental revenue	199.17	480.36	331.69	239.29	242.81	206.67	146.55	102.03
From state government	111.66	348.27	132.16	98.72	113.58	104.50	81.16	54.58
From Federal government	78.21	125.89	186.59	128.86	111.71	88.96	58.80	38.95
From local government	9.30	6.20	12.94	11.70	17.53	13.21	6.59	8.50
General revenue from own sources	308.39	652.80	413.51	361.09	344.94	305.46	278.91	193.89
Taxes	207.58	496.20	292.45	226.26	222.72	202.31	186.39	116.43
Property	115.93	235.90	150.11	104.57	126.90	134.67	126.77	71.19
Sales and gross receipts	52.66	121.61	75.39	76.08	64.50	45.87	40.90	30.13
Other	38.99	138.69	66.95	45.61	31.31	21.77	18.72	15.11
Current charges	63.42	106.28	78.64	81.05	69.88	64.26	59.38	46.96
Miscellaneous general revenue	37.39	50.32	42.41	53.78	52.35	38.89	33.14	30.50
General expenditures, total	473.43	974.92	720.90	578.07	579.34	493.13	409.28	282.64
Education	60.69	150.80	92.34	47.48	102.59	81.38	56.68	26.25
Highways	38.15	29.42	42.58	39.97	42.77	42.26	37.90	38.38
Public welfare	27.55	165.62	38.99	9.72	12.85	7.06	2.59	1.99
Hospitals	20.84	58.16	37.65	11.04	1.40	14.34	14.95	13.10
Health	7.54	24.12	18.20	12.70	7.95	5.40	2.94	1.96
Police protection	53.84	98.68	78.98	63.71	55.85	51.12	47.50	37.72
Fire protection	29.47	39.22	40.16	42.29	40.20	38.06	34.78	19.22
Sewerage	33.27	28.97	37.23	42.62	42.30	33.93	29.72	32.61
Sanitation other than sewerage	17.03	29.98	21.37	19.99	22.67	17.64	14.48	12.46
Parks and recreation	22.73	23.44	36.73	40.97	38.79	27.63	23.13	15.28
Housing and urban renewal	18.62	50.15	33.14	26.06	26.88	21.39	16.36	5.81
Libraries	5.61	9.52	7.26	8.94	8.18	6.08	6.36	3.33
Financial administration	12.14	11.83	13.61	12.48	11.68	10.06	8.59	13.28
General control	13.37	16.46	22.46	15.13	15.89	16.06	13.18	9.96
General public buildings	7.10	8.85	11.02	7.95	10.52	8.86	7.77	5.03
Interest on general debt	20.35	40.46	32.31	29.48	31.78	19.89	15.13	12.10
All other	85.13	189.24	156.87	147.54	107.04	91.97	77.22	34.16
Water supply:								
Revenue	33.80	33.70	35.57	39.09	41.60	33.03	32.02	32.87
Expenditures	37.87	27.61	32.56	45.61	50.48	35.73	34.49	41.05
Other utilities:								
Revenue	65.29	90.17	87.24	59.63	33.65	78.37	43.73	60.29
Expenditures	71.31	121.44	103.61	72.77	40.20	90.01	43.38	57.04
Gross debt outstanding, total	563.48	1,033.42	767.91	773.85	827.53	602.81	419.10	381.04
Long-term	540.95	997.97	721.49	752.98	781.02	585.24	398.21	366.31
Full faith and credit	281.61	654.49	490.90	321.11	408.97	278.13	196.40	150.73
Nonguaranteed	259.34	343.53	230.59	431.98	372.05	307.18	201.81	215.53
Utility debt only	160.91	311.30	154.62	204.06	150.50	201.94	123.30	117.23
Short-term	22.53	35.45	46.42	20.76	46.51	17.49	20.89	14.76

[a] For coverage of fiscal years, see Introductory Notes to Tables.

[b] Population as of 1977.

Source: Department of Commerce, Bureau of the Census.

216. Insured Unemployment and Related Data for State Programs[a]

Selected Calendar Years 1940-1979

Year	Insured unemployment		Initial claims[c] (thousands)	Weeks compensated (millions)	Number of exhaustions[d] (thousands)	Benefits paid[e]		Funds available for benefits[f] (millions)
	Number[b] (thousands)	Percent of covered employment				Total (millions)	Average weekly check	
1940	1,282	5.6	214	51.1	2,596	$518.7	$10.56	$1,817
1945	589	2.1	116	24.2	254	445.9	18.77	6,914
1950	1,503	4.6	236	67.9	1,853	1,373.1	20.76	6,972
1955	1,254	3.5	226	56.1	1,272	1,350.4	25.04	8,264
1960	1,906	4.8	331	85.6	1,603	2,726.7	32.87	6,643
1961	2,290	5.6	350	104.2	2,371	3,422.7	33.80	5,802
1962	1,783	4.4	302	79.3	1,638	2,675.4	34.56	6,273
1963	1,806	4.3	298	80.1	1,569	2,774.7	35.28	6,648
1964	1,605	3.8	268	71.4	1,371	2,522.1	35.96	7,296
1965	1,328	3.0	232	58.8	1,086	2,166.0	37.19	8,357
1966	1,061	2.3	203	46.5	781	1,771.3	39.76	9,828
1967	1,205	2.5	226	52.9	867	2,092.3	41.25	10,778
1968	1,111	2.2	201	48.7	848	2,031.6	43.43	11,717
1969	1,101	2.1	200	47.9	812	2,127.9	46.17	12,638
1970	1,805	3.4	296	78.9	1,295	3,848.5	50.34	11,896
1971	2,150	4.1	295	94.3	2,007	4,957.0	54.02	9,703
1972	1,848	3.5	261	81.3	1,809	4,471.0	56.75	9,423
1973	1,632	2.7	247	71.2	1,495	4,007.6	59.00	10,934
1974	2,262	3.5	363	97.8	1,926	5,974.9	64.25	10,599
1975	3,986	6.0	478	175.3	4,195	11,754.7	70.23	4,523
1976	2,991	4.6	386	127.4	3,270	8,974.5	75.16	3,343
1977	2,655	3.9	375	113.2	2,850	8,357.2	78.79	4,387
1978	2,359	3.3	346	101.0	2,039	7,717.2	83.67	9,307
1979	2,434	2.9	388	106.1	2,037	8,612.9	89.67	12,269

[a] Excludes programs for Federal employees and for ex-servicemen; includes programs for state and local government employees where covered by state law.
[b] Weekly average, workers reporting completion of at least one week of unemployment.
[c] Notices filed by workers to indicate they are starting periods of unemployment.
[d] Individuals receiving final payment in benefit year.
[e] Beginning 1971, excludes Federal and state payments under extended benefits provisions; through 1970, includes state share of such benefits.
[f] Sum of balances in state clearing accounts, benefit payment accounts, and state accounts in Federal unemployment trust fund.
Source: Department of Labor.

220. State Gross Long-Term Debt by Function and State

End of Fiscal Year 1979

(Thousands)

State	Total	Highways		Education			Veterans bonuses	Hospitals	Other and unallocable[a]
		Toll facilities	Other highways	State institutions of higher learning	Local schools	Other education			
Total	$109,449,120	$6,554,598	$10,038,160	$13,459,095	$3,955,366	$3,686,402	$549,726	$4,955,394	$66,250,379
Alabama	1,053,409	—	296,400	164,203	—	379,845	—	—	212,961
Alaska	1,337,526	—	9,625	28,962	—	795	—	—	1,298,144
Arizona	96,170	—	200	91,010	—	—	—	—	4,960
Arkansas	244,251	—	—	115,283	—	11,881	—	437	116,650
California	7,551,107	132,333	—	698,501	1,102,170	—	—	—	5,618,103[b]
Colorado	421,815	—	—	127,373	—	—	—	21,975	272,467
Connecticut	3,570,874	253,641	543,030	34,520	—	318,475	5,400	—	2,415,808
Delaware	848,867	24,816	183,128	116,445	134,639	—	2,556	30,200	357,083
Florida	2,670,982	718,242	187,455	660,970	—	361,325	—	—	742,990
Georgia	1,370,711	—	241,189	201,659	203,816	—	—	44,675	679,372
Hawaii	1,675,812	—	—	3,706	—	—	—	—	1,672,106
Idaho	216,319	—	—	34,076	—	—	—	26,888	155,355
Illinois	5,627,201	349,721	—	528,284	—	248,800	—	1,141,880	3,358,516[b]
Indiana	537,230	111,945	—	421,290	—	—	—	—	3,995
Iowa	372,753	7,815	—	144,203	—	—	—	—	220,735
Kansas	459,143	99,289	268,615	86,713	—	—	—	—	4,526
Kentucky	2,810,488	1,310,845	198,060	475,925	—	7,015	70,880	—	747,763
Louisiana	2,636,862	25,283	280,543	151,892	—	7,905	10,090	100,495	2,060,654
Maine	695,558	18,989	49,395	28,082	10,862	—	—	62,465	525,765
Maryland	3,690,228	252,542	348,533	8,750	1,074,630	61,450	—	23,240	1,921,083[b]
Massachusetts	4,938,022	362,246	641,593	409,552	—	—	11,850	180,177	3,332,604[b]
Michigan	2,444,779	52,656	156,745	426,328	—	66,500	178,000	458,929	1,105,621
Minnesota	1,872,129	—	84,290	199,176	—	35,470	45,000	—	1,508,193
Mississippi	840,789	—	464,492	49,096	79,850	—	—	—	247,351
Missouri	679,104	—	—	109,699	—	—	—	—	569,405
Montana	146,999	—	6,745	48,583	—	—	—	—	91,671
Nebraska	52,672	—	11,000	41,672	—	—	—	—	—
Nevada	374,059	—	—	18,805	—	—	—	—	355,254

(Continued)

220. State Gross Long-Term Debt by Function and State—Continued

End of Fiscal Year 1979

(Thousands)

State	Total	Highways		Education			Veterans bonuses	Hospitals	Other and unallocable[a]
		Toll facilities	Other highways	State institutions of higher learning	Local schools	Other education			
New Hampshire	737,521	81,930	23,900	68,437	–	–	–	82,860	480,394
New Jersey	5,374,834	1,120,344	520,580	359,409	–	–	–	411,953	2,962,548[b]
New Mexico	512,303	–	–	133,848	–	26,502	–	–	351,953
New York	22,074,573	690,570	1,051,245	2,332,137	–	1,740,529	–	2,035,620	14,224,472[b]
North Carolina	1,104,055	–	141,000	217,564	321,550	–	–	187,120	236,821
North Dakota	130,792	–	–	52,436	–	–	12,615	–	65,741
Ohio	3,745,220	38,161	513,550	1,064,380	–	–	152,000	–	1,977,129[b]
Oklahoma	1,510,966	270,436	–	156,005	–	–	–	7,700	1,076,825
Oregon	3,808,764	12,800	43,000	191,718	–	–	–	–	3,561,246[b]
Pennsylvania	6,293,317	127,508	2,239,190	218,028	687,104	–	53,735	–	2,967,752[b]
Rhode Island	1,175,900	59,245	66,890	54,540	–	51,920	7,600	19,145	916,560
South Carolina	1,569,735	–	88,500	118,006	101,050	–	–	–	1,262,179
South Dakota	576,099	–	–	27,683	–	–	–	73,045	475,371
Tennessee	1,308,524	–	173,310	327,874	–	58,760	–	10,065	738,515
Texas	2,316,852	132,070	–	1,449,282	–	–	–	21,780	713,720
Utah	392,893	–	–	131,575	–	–	–	–	261,318
Vermont	510,417	–	95,195	41,117	390	13,440	–	9,745	350,530
Virginia	1,490,845	105,014	–	260,038	200,095	–	–	5,000	920,698
Washington	1,514,826	47,400	366,070	497,526	39,210	117,790	–	–	446,830
West Virginia	1,636,887	148,757	744,692	154,161	–	178,000	–	–	411,277
Wisconsin	2,211,868	–	–	102,523	–	–	–	–	2,109,345
Wyoming	216,070	–	–	76,050	–	–	–	–	140,020

[a] Includes utility debt of $4,321,005 thousand, and debt for water transport and terminals of $1,047,352 thousand.

[b] Includes, in thousands of dollars, $1,527,850 water development debt and $1,656,375 veterans farm and building debt in California; $1,141,880 debt of Illinois Health Facilities Authority, $937,600 debt for transportation aid, $780,600 pollution control debt, and $498,436 for miscellaneous capital development in Illinois; $515,235 transportation bonds, $213,724 debt of Maryland Health and Higher Education Facilities Authority, and $892,750 unallocable debt in Maryland; $1,876,487 for miscellaneous capital development in Massachusetts; $896,275 debt of New Jersey Housing Finance Authority, $512,135 debt of Mortgage Finance Agency, $378,260 debt of Sports and Exposition Authority, and $279,435 for water conservation and development in New Jersey; $5,925,093 debt of Municipal Assistance Corporation, $1,037,345 debt of Urban Development Corporation, and $2,337,226 for all other housing debt in New York; $329,625 debt of Public Facilities Commission, $656,145 of Water Development Authority, and $353,783 of Air Quality Development Authority in Ohio; $3,254,000 veterans welfare bonds in Oregon; $1,312,560 debt for miscellaneous capital development, $562,486 debt of General State Authority, and $403,741 of Housing Finance Agency in Pennsylvania.

Source: Department of Commerce, Bureau of the Census.

224. Local Direct Expenditures by Character and Payments to State Governments

Selected Fiscal Years 1902-1979[a]

(Millions)

Year	Total	Direct expenditures						Payments to state governments[f]
		Total[b]	Current operation	Capital outlay[c]	Assistance and subsidies	Interest[d]	Insurance trust[e]	
1902	$959	$959	$682	$203	$5	$69	—	—
1913	1,960	1,960	1,287	500	7	159	$8	—
1922	4,567	4,567	2,915	1,216	30	385	21	—
1927	6,359	6,359	3,828	1,864	50	579	38	—
1932	6,375	6,375	4,197	1,090	305	726	57	—
1934	5,699	5,699	3,665	788	459	718	69	—
1936	6,056	6,056	4,036	890	336	717	77	—
1938	6,906	6,906	4,446	1,157	546	656	81	—
1940	7,686	7,685	4,606	1,778	558	657	86	—
1942	7,351	7,351	5,230	835	590	584	122	—
1944	7,180	7,180	5,714	379	425	534	128	—
1946	9,093	9,093	6,093	937	546	473	148	—
1948	13,363	13,363	9,578	2,269	882	457	177	—
1950	17,041	17,041	11,498	3,810	1,027	504	202	—
1952	20,229	20,073	13,360	4,778	1,070	580	258	$156
1954	23,814	23,599	15,622	5,778	1,148	723	327	215
1956	28,273	28,004	18,771	6,843	1,089	910	392	269
1957	31,057	30,757	20,653	7,454	1,189	1,025	436	300
1958	34,023	33,721	22,701	8,040	1,346	1,141	490	302
1959	36,341	36,136	24,594	8,292	1,438	1,287	523	205
1960	39,056	38,847	26,785	8,497	1,503	1,492	575	209
1962	45,279	45,053	31,446	9,577	1,590	1,789	651	226
1964	51,199	50,964	36,197	10,267	1,709	2,061	730	235
1966	60,994	60,711	43,357	12,137	2,014	2,374	830	283
1968	72,357	71,930	51,932	13,521	2,689	2,761	1,027	427
1970	92,522	91,889	66,943	16,355	3,703	3,624	1,263	633
1971	105,167	104,566	75,983	18,402	4,573	4,142	1,466	601
1972	118,568	118,001	87,033	19,344	5,212	4,811	1,599	567
1973	128,254	127,452	94,266	20,595	5,290	5,394	1,907	802
1974	140,387	139,498	104,007	22,667	4,769	5,977	2,077	889
1975	162,614	161,336	120,183	27,517	4,473	6,815	2,350	1,278
1976	181,802	179,980	136,212	28,522	5,205	7,542	2,499	1,822
1977	196,307	194,403	149,967	28,190	5,522	8,001	2,723	1,904
1978	211,081	208,768	163,070	28,705	5,413	8,551	3,031	2,313
1979	233,323	231,684	179,633	34,072	5,170	9,415	3,394	1,639

[a] Data by state for 1977 appear in Table 227.
[b] Includes utility and liquor store expenditures. Utility covers water supply, electric power, gas supply, and transit systems owned and operated by local governments.
[c] Capital outlay data are gross; i.e., no allowance has been made for depreciation or repair.
[d] Includes payments on general and utility debt.
[e] Benefit payments and refunds of contributions received in connection with contributory retirement, life insurance, and social insurance programs comprise this category of expenditure.
[f] Amounts prior to 1952 are minor and not segregable from direct expenditures.
Source: Department of Commerce, Bureau of the Census.

225. Local Direct Expenditures for Own Functions

Selected Fiscal Years 1902-1979[a]

(Millions)

Year	Total	General								Utility	Liquor stores	Insurance trust
		Total	Education[b]	Highways	Public welfare	Health and hospitals	Police and fire	General control[c]	Other[d]			
1902	$959	$879	$238	$171	$27	$28	$90	$118	$207	$80	—	—
1913	1,960	1,767	522	393	36	55	164	173	424	186	—	$7
1922	4,567	4,187	1,541	991	81	133	344	244	853	359	—	21
1927	6,359	5,830	2,017	1,295	111	185	466	316	1,440	491	—	38
1932	6,375	5,800	2,033	898	370	241	513	356	1,389	518	—	57
1934	5,699	5,172	1,603	771	526	295	465	324	1,268	457	$1	69
1936	6,056	5,421	1,880	671	405	246	500	370	1,349	553	5	77
1938	6,906	6,181	2,144	835	616	283	560	396	1,347	636	8	81
1940	7,685	6,499	2,263	780	629	309	566	410	1,542	1,090	10	86
1942	7,351	6,421	2,195	700	702	292	590	414	1,528	804	14	112
1944	7,180	6,197	2,304	660	556	325	624	437	1,291	822	33	128
1946	9,093	7,875	2,838	1,059	729	394	728	511	1,616	1,014	56	148
1948	13,363	11,498	4,298	1,526	1,137	566	985	614	2,372	1,612	76	177
1950	17,041	14,754	5,819	1,745	1,374	801	1,179	724	3,112	2,005	80	202
1952	20,073	17,444	6,824	2,094	1,378	1,053	1,419	832	3,844	2,246	98	285
1954	23,599	20,593	8,842	2,272	1,512	1,133	1,653	956	4,225	2,577	102	327
1956	28,004	24,392	11,082	2,586	1,536	1,302	1,909	1,083	4,894	3,119	101	392
1957	30,757	26,729	11,793	2,941	1,659	1,549	2,100	1,195	5,492	3,494	98	436
1958	33,721	29,403	13,192	3,060	1,874	1,704	2,269	1,274	6,030	3,720	104	492
1959	36,136	31,570	14,190	3,178	2,012	1,874	2,396	1,384	6,536	3,923	118	525
1960	38,847	34,092	15,323	3,358	2,183	1,898	2,607	1,459	7,264	4,066	115	570
1962	45,053	39,831	17,946	3,722	2,575	2,181	2,978	1,574	8,855	4,445	126	651
1964	50,964	45,027	20,822	3,814	2,970	2,446	3,273	1,697	10,004	5,067	140	730
1966	60,711	53,680	25,715	4,146	3,620	2,944	3,767	1,950	11,540	6,042	159	830
1968	71,930	63,966	30,200	4,663	4,735	3,715	4,517	2,337	13,799	6,721	216	1,027
1970	91,889	82,582	38,938	5,383	6,477	4,880	5,830	2,961	18,113	7,820	223	1,263
1971	104,566	94,196	43,613	5,792	7,708	5,806	6,733	3,349	21,195	8,675	230	1,466
1972	118,001	106,499	48,661	6,274	8,869	7,014	7,685	3,786	24,210	9,715	188	1,599
1973	127,452	114,093	51,431	6,543	9,435	7,338	8,567	4,202	26,577	11,204	248	1,907
1974	139,498	124,668	56,085	7,310	9,576	8,451	9,181	4,737	29,328	12,487	265	2,077
1975	161,336	143,421	64,956	8,270	9,733	9,877	10,734	5,435	34,416	15,276	290	2,350
1976	179,980	159,720	71,670	9,047	11,278	10,836	12,017	6,133	38,739	17,451	310	2,499
1977	194,403	170,938	75,707	9,205	11,883	11,830	13,288	6,764	42,261	20,463	279	2,723
1978	208,768	182,995	81,181	9,951	11,950	12,632	14,425	7,595	45,261	22,416	326	3,031
1979	231,684	201,470	87,931	11,361	11,676	14,432	15,530	8,512	52,028	26,473	348	3,394

[a] Data by state for 1977 appear in Table 228.

[b] Principally elementary and secondary schools.

[c] Includes financial administration.

[d] Includes natural resources, sanitation, recreation, interest on general debt, housing and urban renewal, nonhighway transportation, correction, local libraries, general public buildings, and other general government.

Source: Department of Commerce, Bureau of the Census.

226. Detail of Local Expenditures by Function and Unit of Government

Fiscal Years 1977 and 1979

(Millions)

Type and function	1979 Total	1977						
			Unit of government					
		Total	County	Municipality	Township	School district	Special district
Total[a]	$233,323	$196,307	$42,448	$71,226	$7,024	$62,143	$16,761
Intergovernmental[a]	1,639	1,904	2,539	1,608	502	375	176
Direct	231,684	194,403	39,909	69,619	6,522	61,768	16,585
General	201,470	170,938	38,841	55,241	6,169	61,662	9,026
Education	87,931	75,707	5,886	7,614	1,865	60,256	87
Highways	11,361	9,205	3,755	4,231	1,019	–	201
Public welfare	11,676	11,883	7,274	4,549	60	–	–
Health	3,614	2,910	1,896	905	42	–	68
Hospitals	10,818	8,920	4,147	2,460	28	–	2,284
Police	10,383	8,876	1,926	6,427	524	–	–
Fire	5,147	4,412	341	3,531	285	–	255
Local parks and recreation	4,742	3,891	822	2,504	199	–	366
Natural resources	1,112	965	545	8	–	–	412
Sanitation and sewerage	11,480	9,185	1,251	5,713	477	–	1,745
Housing and urban renewal	4,510	3,210	37	1,778	10	–	1,385
Air transportation	1,648	1,160	243	596	4	–	317
Water transport and terminals	741	498	16	156	1	–	325
General control[b]	8,513	6,764	3,646	2,776	341	–	–
Interest on general debt	7,197	6,277	1,006	2,607	157	1,406	1,101
Other and unallocable[c]	20,598	17,075	6,050	9,386	1,157	–	480
Utility	26,473	20,463	580	12,058	321	–	7,504
Water supply system	8,019	6,359	453	4,306	187	–	1,413
Electric power system	11,517	8,331	19	5,377	131	–	2,804
Transit system	5,706	4,970	107	1,811	–	–	3,052
Gas supply system	1,231	804	2	565	2	–	235
Liquor stores[d]	348	279	136	143	–	–	–
Insurance trust	3,394	2,723	353	2,177	32	107	55
Employee retirement	3,336	2,637	353	2,091	32	107	55
Unemployment compensation	58	86	–	86	–	–	–

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units.

[b] Includes financial administration.

[c] Includes libraries, social insurance administration, parking facilities, correction, protective inspection and regulation, general public buildings, and other and unallocable expenditures.

[d] Includes purchase of goods for resale.

Source: Department of Commerce, Bureau of the Census.

227. Local Expenditures by Character and State

Fiscal Year 1977

(Thousands)

State	Total	Direct						Local payments to state governments
		Total[a]	Current operation	Capital outlay	Assistance and subsidies	Interest[b]	Insurance trust	
Total	$196,306,643	$194,402,620	$149,966,585	$28,190,283	$5,521,859	$8,001,128	$2,722,765	$1,904,023
Alabama	2,267,058	2,264,026	1,804,605	352,007	31	98,378	9,005	3,032
Alaska	600,161	600,161	424,059	148,562	42	26,639	859	—
Arizona	2,447,431	2,442,253	1,698,009	626,961	23	112,869	4,391	5,178
Arkansas	1,039,532	1,039,116	835,451	154,549	53	46,384	2,679	416
California	26,541,407	25,982,043	20,157,972	2,933,851	1,741,959	652,010	496,251	559,364
Colorado	2,626,634	2,626,187	1,847,853	546,978	100,488	108,475	22,393	447
Connecticut	2,185,178	2,184,924	1,840,079	224,488	14,063	81,500	24,794	254
Delaware	417,200	416,515	332,867	60,975	2	19,391	3,280	685
Florida	7,310,369	7,292,569	5,607,377	1,341,069	453	302,087	41,583	17,800
Georgia	4,103,056	4,096,858	2,935,699	986,990	236	145,607	28,326	6,198
Hawaii	442,358	435,740	296,263	122,675	—	16,802	—	6,618
Idaho	542,471	541,853	429,392	101,895	100	10,239	227	618
Illinois	9,650,300	9,645,528	7,682,449	1,390,986	1,029	338,381	232,683	4,772
Indiana	3,529,381	3,525,787	2,818,341	466,561	113,229	104,478	23,178	3,594
Iowa	2,386,776	2,358,788	1,916,769	368,678	938	61,926	10,477	27,988
Kansas	1,866,679	1,866,431	1,397,219	391,382	161	70,660	7,009	248
Kentucky	1,784,626	1,783,954	1,362,634	294,428	1,412	117,015	8,465	672
Louisiana	2,582,686	2,582,473	1,984,593	435,008	19	136,825	26,028	213
Maine	675,326	668,914	520,807	122,849	209	25,009	40	6,412
Maryland	4,082,036	4,063,712	2,935,041	756,354	171,759	157,809	42,749	18,324
Massachusetts	5,707,796	5,591,720	4,702,848	555,317	3,652	204,449	125,454	116,076
Michigan	8,410,515	8,389,798	6,786,670	987,254	129,234	333,244	153,396	20,717
Minnesota	4,188,452	4,169,625	3,067,864	714,161	177,352	165,382	44,866	18,827
Mississippi	1,425,376	1,422,125	1,136,894	233,572	59	48,551	3,049	3,251
Missouri	3,137,054	3,131,673	2,559,629	433,285	227	109,110	29,422	5,381
Montana	582,311	578,140	457,949	100,440	2,474	16,000	1,277	4,171
Nebraska	2,132,590	2,115,501	1,384,137	597,628	321	126,065	7,350	17,089
Nevada	614,271	610,762	488,853	88,384	369	33,156	—	3,509
New Hampshire	517,514	513,488	417,428	74,364	1,110	20,458	128	4,026

(Continued)

227. Local Expenditures by Character and State—Continued

Fiscal Year 1977

(Thousands)

State	Total	Direct						Local payments to state governments
		Total[a]	Current operation	Capital outlay	Assistance and subsidies	Interest[b]	Insurance trust	
New Jersey	6,688,285	6,628,748	5,281,669	616,350	451,122	267,326	12,281	59,537
New Mexico	797,135	790,147	631,404	130,419	14	28,256	54	6,988
New York	28,093,818	27,223,264	20,668,428	2,318,271	1,914,389	1,407,343	914,833	870,554
North Carolina	3,872,079	3,860,962	3,074,168	553,015	150,477	81,210	2,092	11,117
North Dakota	442,064	438,073	336,152	88,096	145	13,144	536	3,991
Ohio	8,367,625	8,356,594	6,891,623	1,137,933	56,273	261,397	9,368	11,031
Oklahoma	1,687,459	1,683,163	1,275,108	330,261	163	62,633	14,998	4,296
Oregon	2,267,921	2,265,823	1,800,092	391,054	60	61,130	13,487	2,098
Pennsylvania	8,400,726	8,393,745	6,583,088	1,136,700	45	548,410	125,502	6,981
Rhode Island	568,604	568,434	454,640	70,365	7,466	26,645	9,318	170
South Carolina	1,407,980	1,401,977	1,164,948	184,885	143	51,166	835	6,003
South Dakota	434,789	431,347	349,771	74,454	31	6,448	643	3,442
Tennessee	3,561,483	3,552,637	2,868,532	497,308	1,501	156,147	29,149	8,846
Texas	9,468,528	9,465,739	6,904,264	1,967,030	1,024	554,780	38,641	2,789
Utah	867,393	866,594	672,961	174,734	20	18,879	–	799
Vermont	280,336	280,219	242,771	29,007	80	7,981	380	117
Virginia	3,383,292	3,375,830	2,522,194	546,037	132,929	155,101	19,569	7,462
Washington	3,935,256	3,902,577	2,587,413	987,628	91	300,258	27,187	32,679
West Virginia	889,192	888,692	736,635	129,158	30	19,640	3,211	500
Wisconsin	4,343,287	4,336,740	3,492,017	459,973	244,626	103,894	36,230	6,547
Wyoming	383,688	381,532	289,346	72,655	4	19,389	138	2,156
District of Columbia	2,369,159	2,369,119	1,309,592	683,299	100,222	161,052	114,954	40

[a] Includes utility and liquor store expenditures.
[b] Includes payments on general and utility debt.
Source: Department of Commerce, Bureau of the Census.

228. Local Direct General Expenditures for Own Functions by State

Fiscal Year 1979

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other[b]
Total	$201,469.7	$87,931.5	$11,361.2	$11,675.6	$14,431.7	$15,529.5	$8,512.7	$52,027.5
Alabama	2,352.5	1,080.6	162.6	9.0	301.2	177.1	85.8	536.2
Alaska	805.6	328.1	36.1	.9	19.4	52.2	45.3	323.6
Arizona	2,447.3	1,174.5	143.0	28.3	171.2	203.1	125.7	601.5
Arkansas	1,222.5	623.1	96.9	4.0	133.1	73.5	50.4	241.5
California	25,879.8	10,306.7	1,021.1	2,735.8	2,201.9	2,152.8	1,300.0	6,161.5
Colorado	2,665.4	1,191.4	157.6	180.6	183.9	197.3	134.6	620.0
Connecticut	2,416.6	1,185.7	118.3	52.8	39.0	238.1	83.6	699.1
Delaware	405.7	221.3	14.6	.7	.5	28.3	16.7	123.6
Florida	7,876.5	3,243.5	337.7	56.0	774.1	752.9	375.0	2,337.3
Georgia	3,969.6	1,667.6	216.5	13.1	744.4	274.5	169.4	884.1
Hawaii	350.1	.6	31.6	1.6	3.3	78.5	30.0	204.5
Idaho	618.6	308.6	55.8	3.6	60.5	43.4	35.5	111.2
Illinois	9,840.7	4,554.8	645.7	88.0	486.1	986.2	452.6	2,627.3
Indiana	3,768.0	1,776.4	238.9	221.1	351.9	236.6	156.9	786.2
Iowa	2,597.9	1,307.2	332.9	57.1	191.0	125.4	119.9	464.4
Kansas	1,940.6	938.3	206.9	8.6	132.0	119.1	84.9	450.8
Kentucky	2,011.8	1,056.5	91.2	10.7	100.1	133.9	52.1	567.3
Louisiana	2,902.6	1,302.4	189.5	5.8	262.9	224.5	128.3	789.2
Maine	712.1	371.4	66.0	6.7	14.7	53.0	26.8	173.5
Maryland	3,932.3	1,896.9	198.0	5.7	171.0	320.2	130.8	1,209.7
Massachusetts	5,711.7	2,595.8	262.9	37.9	256.5	616.0	238.6	1,704.0
Michigan	9,445.7	4,273.6	633.4	240.0	755.8	763.2	466.4	2,313.3
Minnesota	4,235.2	1,696.2	407.7	440.6	257.6	213.3	192.5	1,027.3
Mississippi	1,624.6	792.3	176.5	7.7	237.9	82.7	65.1	262.4
Missouri	3,292.8	1,592.8	213.3	11.3	308.9	290.3	135.9	740.3
Montana	713.0	364.4	71.1	11.9	43.0	38.1	31.7	152.8
Nebraska	1,386.5	644.9	161.4	15.0	123.4	73.2	64.8	303.8
Nevada	786.9	262.7	46.4	13.4	98.4	90.2	55.4	220.4
New Hampshire	564.9	274.9	53.7	32.4	4.8	50.1	27.8	121.2

(Continued)

228. Local Direct General Expenditures for Own Functions by State—Continued

Fiscal Year 1979

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration[a]	Other[b]
New Jersey	7,753.9	3,380.7	361.8	635.9	233.9	607.5	322.6	2,211.5
New Mexico	971.8	524.2	49.8	5.2	46.5	71.0	45.6	229.5
New York	25,716.9	8,601.3	1,102.1	4,676.8	1,710.8	1,846.3	648.6	7,131.0
North Carolina	3,937.9	2,057.2	99.6	226.5	349.0	246.5	123.0	836.1
North Dakota	501.4	249.2	75.5	10.7	3.9	25.8	21.7	114.6
Ohio	8,926.6	4,008.9	516.4	438.7	574.7	666.2	376.0	2,345.7
Oklahoma	1,883.8	927.3	171.0	5.0	133.7	130.5	85.6	430.7
Oregon	2,588.4	1,269.2	186.9	19.9	92.4	194.1	143.9	682.0
Pennsylvania	9,530.0	4,347.5	400.6	337.6	416.7	608.5	395.2	3,023.9
Rhode Island	643.6	320.5	31.2	16.4	2.0	76.3	18.7	178.5
South Carolina	1,725.0	880.1	46.2	7.5	231.6	108.2	74.6	376.8
South Dakota	469.9	247.7	68.3	3.4	12.0	26.5	23.8	88.2
Tennessee	2,895.6	1,228.6	225.3	22.6	337.2	232.6	129.7	719.6
Texas	10,445.9	5,198.8	528.5	39.0	837.4	736.3	441.3	2,664.6
Utah	1,030.9	606.9	53.9	3.9	39.0	76.3	45.4	205.5
Vermont	294.8	180.0	35.0	.3	1.1	16.0	12.5	49.9
Virginia	3,685.6	1,766.8	136.0	175.5	116.9	269.5	173.7	1,047.2
Washington	3,600.0	1,643.4	245.2	2.3	194.2	269.4	189.3	1,056.2
West Virginia	1,082.0	675.3	22.3	1.8	72.3	52.5	35.7	222.1
Wisconsin	4,985.5	2,158.9	515.3	453.7	371.9	337.1	221.2	927.4
Wyoming	531.3	267.0	37.5	2.5	57.5	28.1	23.1	115.6
District of Columbia	1,791.4	359.0	65.5	290.3	168.5	217.0	79.2	611.9

[a] Includes general control.

[b] Includes sewerage and other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census.

229. Local Expenditures by Function and Unit of Government

Selected Fiscal Years 1942-1979

(Millions)

Function and unit of government	1942	1954	1957	1960	1970	1979
al expenditures[a]	$7,351	$23,814	$30,932	$38,895	$92,522	$233,323
ounty	n.a.	4,633	5,860	n.a.	n.a.	n.a.
ity	n.a.	9,906	12,839	n.a.	n.a.	n.a.
ownship	n.a.	1,032	1,251	n.a.	n.a.	n.a.
chool district	n.a.	7,198	9,644	n.a.	n.a.	n.a.
pecial district	n.a.	1,364	1,795	n.a.	n.a.	n.a.
ergovernmental[a]	([b])	215	300	209	633	1,639
ounty	—	367	393	n.a.	n.a.	n.a.
ity	—	97	274	n.a.	n.a.	n.a.
ownship	—	39	42	n.a.	n.a.	n.a.
chool district	—	—	29	n.a.	n.a.	n.a.
pecial district	—	31	19	n.a.	n.a.	n.a.
ect	7,351	23,599	30,632	38,686	91,889	231,684
ounty	n.a.	4,266	5,467	n.a.	n.a.	n.a.
ity	n.a.	9,809	12,565	n.a.	n.a.	n.a.
ownship	n.a.	993	1,209	n.a.	n.a.	n.a.
chool district	n.a.	7,198	9,615	n.a.	n.a.	n.a.
pecial district	n.a.	1,332	1,776	n.a.	n.a.	n.a.
neral	6,421	20,593	26,604	33,931	82,582	201,470
ounty	1,438	4,183	5,359	6,600	17,036	46,422
ity	2,926	7,403	9,417	11,700	27,249	63,846
ownship	303	945	1,132	1,300	2,830	7,480
chool district	1,642	7,176	9,581	12,600	31,483	11,411
pecial district	112	886	1,115	1,700	3,984	72,312
ication	2,195	8,842	11,668	15,162	38,938	87,932
ounty	182	480	557	600	2,638	6,818
ity	491	1,056	1,423	1,800	4,472	8,096
ownship	55	264	341	400	978	2,163
chool district	1,467	7,041	9,347	12,300	30,642	70,809
pecial district	—	—	—	100	208	46
hways	700	2,272	2,941	3,358	5,383	11,361
ounty	396	932	1,205	1,400	2,207	4,567
ity	219	1,014	1,313	1,600	2,480	5,249
ownship	81	250	325	300	614	1,333
chool district	—	—	—	—	—	—
pecial district	4	76	99	100	82	213

(Continued)

229. Local Expenditures by Function and Unit of Government—Continued

Selected Fiscal Years 1942-1979

(Millions)

Function and unit of government	1942	1954	1957	1960	1970	1979
General—continued						
Public welfare	$702	$1,512	$1,659	$2,183[c]	$6,477	$11,676
County	388	977	1,104	1,500	4,242	7,804
City	272	443	489	600	2,167	3,790
Township	42	92	66	100	67	82
School district	—	—	—	—	—	—
Special district	—	—	—	—	—	—
Health and hospitals	292	1,133	1,549	1,899	4,880	14,432
County	119	545	708	900	2,213	7,408
City	153	534	688	800	1,908	3,867
Township	6	6	16	([d])	34	85
School district	—	—	—	—	—	3,073
Special district	14	48	138	200	726	—
Other general[e]	2,532	6,834	8,787	11,329	26,904	76,070
County	353	1,250	1,785	2,200	5,735	19,826
City	1,791	4,356	5,504	7,000	16,225	42,844
Township	119	333	384	500	1,136	3,817
School district	175	135	234	400	840	8,080
Special district	94	760	878	1,100	2,968	1,503
Utility and liquor stores	818	2,679	3,592	4,181	8,043	26,820
County	n.a.	63	75	n.a.	n.a.	954
City	n.a.	2,134	2,796	n.a.	n.a.	15,328
Township	n.a.	45	74	n.a.	n.a.	394
School district	n.a.	—	—	n.a.	n.a.	10,144
Special district	n.a.	437	648	n.a.	n.a.	—
Insurance trust	112	327	436	570	1,263	3,394
County	n.a.	20	34	n.a.	n.a.	n.a.
City	n.a.	272	352	n.a.	n.a.	n.a.
Township	n.a.	2	3	n.a.	n.a.	n.a.
School district	n.a.	22	35	n.a.	n.a.	n.a.
Special district	n.a.	10	13	n.a.	n.a.	n.a.

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units; consequently, this figure is less than the sum of the components.

[b] Minor amount, not segregable from "direct expenditure."

[c] Includes vendor payments for health and hospital services provided as part of public assistance programs.

[d] Less than $50 million.

[e] Includes natural resources, sanitation, recreation, police and fire, housing and community redevelopment, general control, interest on general debt, and other unallocable expenditures.

Source: Department of Commerce, Bureau of the Census.

231. City Expenditures by Character and Function

Selected Fiscal Years 1952-1979

(Millions)

Character or function	1952	1957	1960	1965	1970	1979
Total expenditures	$8,383	$12,839	$15,251	$20,680	$34,173	$83,594
Expenditure by character and object						
Direct expenditures	8,315	12,565	15,093	20,425	33,792	81,822
Current operation	5,519	8,100	9,874	13,564	22,895	60,289
Capital outlay	1,850	3,253	3,691	4,750	7,103	13,472
Construction	1,511	2,588	2,884	3,808	5,649	11,079
Land and existing structures	156	321	436	553	733	2,393
Equipment	183	344	372	389	722	
Interest on debt[a]	341	516	684	957	1,547	3,861
Assistance payments	370	344	386	530	1,245	1,534
Insurance benefits and repayments	234	352	458	624	1,002	2,666
Intergovernmental expenditure	68	274[b]	158	255	381	1,772
Expenditure by function						
General	6,303	9,692	11,818	16,012	27,682	65,597
Police	685	1,041	1,275	1,739	2,994	7,460
Fire	504	709	885	1,146	1,762	4,083
Public welfare	438	496	608	927	2,215	3,817
Education	954	1,474	1,801	2,489	4,548	8,409
Libraries	100	145	185	267	407	778
Highways	860	1,328	1,573	1,807	2,499	5,286
Health and hospitals	481	703	799	1,115	1,944	3,933
Sanitation	728	1,156	1,332	1,774	2,553	6,969
Parks and recreation	277	459	551	775	1,306	3,150
General control[c]	367	512	598	759	1,233	3,535
Interest on general debt	202	309	431	603	1,098	2,819
All other	707	1,359	1,781	2,611	5,123	15,358
Utility[d]	1,845	2,746	2,915	3,966	5,382	15,128
Water supply	855	1,305	1,424	1,820	2,337	5,247
Electric power and gas	543	954	1,002	1,484	2,071	7,976
Transit	407	487	489	662	974	1,905
Liquor stores	40	50	60	78	107	201
Insurance trust	234	352	458	624	1,002	2,666
Employee retirement	233	347	453	614	992	2,608
Unemployment compensation[e]	2	4	5	10	10	58

[a] Includes interest on general debt and on utility debt. See "Expenditure by function."

[b] Includes a nonrecurring item of $138 million paid by Long Beach to the State of California.

[c] Includes financial administration beginning 1960.

[d] Includes interest on utility debt (in millions): 1952, $114; 1957, $203; 1960, $253; 1965, $354; 1970, $449; 1979, $1,042.

[e] Washington, D.C.

Source: Department of Commerce, Bureau of the Census.

232. Per Capita General Expenditures in the 46 Largest Cities by Function and City

Fiscal Year 1979

City	Total	Police and fire	Health and hospitals	Highways	Education	Public welfare	Financial administration[a]	Other[b]
otal	$810.54	$125.42	$62.25	$35.88	$116.34	$92.71	$31.55	$346.39
lanta	853.58	99.60	.67	45.18	10.45	6.58	28.23	662.87
ustin	450.57	68.68	107.31	30.09	.69	1.01	26.26	216.53
ltimore	1,168.67	141.00	92.13	68.40	372.00	7.55	53.49	434.10
ston	1,450.07	208.62	151.59	31.75	413.43	7.77	64.66	572.25
ffalo	987.30	116.30	2.67	27.21	371.23	.15	26.76	442.98
icago	425.67	149.13	21.19	27.42	9.58	6.61	12.58	199.16
ncinnati	630.61	130.18	43.74	48.02	–	–	21.44	387.23
eveland	613.24	142.04	15.54	28.83	13.36	2.95	28.87	381.65
olumbus	522.33	108.48	14.85	46.34	–	–	23.86	328.80
allas	409.62	107.95	7.30	43.10	–	–	18.23	233.04
enver	870.21	128.93	134.44	36.50	–	117.98	57.81	394.55
etroit	766.98	179.14	83.92	36.93	13.48	.16	42.95	410.40
Paso	269.76	59.32	6.41	13.21	–	.01	12.37	178.44
rt Worth	361.49	76.52	9.47	19.85	–	–	16.91	238.74
onolulu	376.44	80.28	4.60	32.08	–	–	26.81	232.67
ouston	348.90	96.96	12.77	26.53	.05	–	14.80	197.79
dianapolis	500.96	70.00	91.32	56.58	6.76	57.07	24.54	194.69
cksonville	459.01	76.28	70.34	30.56	.50	8.30	27.80	245.23
ansas City	584.82	131.67	38.38	50.43	31.46	1.38	28.77	302.73
ong Beach	616.73	153.80	9.77	41.22	14.99	–	38.90	358.05
os Angeles	395.82	124.11	4.61	28.88	9.56	–	23.03	205.63
ouisville	610.71	107.75	17.97	16.25	–	–	24.30	444.44
emphis	617.16	102.22	16.89	36.86	262.29	1.11	28.09	169.70
ami	425.01	116.41	1.08	28.35	.14	–	16.11	262.92
lwaukee	424.57	111.26	14.15	45.10	.37	–	26.68	227.01
nneapolis	576.83	95.23	20.09	72.30	–	–	27.90	361.31
shville-Davidson	809.93	83.09	67.86	50.04	303.54	9.55	30.52	265.33
ewark	1,141.31	192.21	13.37	19.70	475.20	96.63	40.20	304.00
ew Orleans	548.02	83.68	10.49	41.21	1.16	5.30	44.97	361.21
ew York City	1,639.30	137.58	159.85	29.96	373.02	393.73	35.91	509.25
kland	539.75	133.51	–	48.20	2.33	–	21.38	334.33
lahoma City	501.56	84.39	–	57.36	.81	–	18.77	340.23
naha	366.23	73.17	6.12	50.31	.27	.17	14.18	222.01
iladelphia	792.08	147.08	51.86	28.82	21.23	42.34	54.02	446.73
oenix	469.11	117.02	.95	62.42	6.51	.47	22.68	259.06
tsburgh	424.97	115.62	1.64	37.21	–	.07	22.01	248.42
rtland	482.95	117.59	1.14	38.63	3.05	–	31.47	291.07
Louis	623.78	129.55	136.24	42.07	9.78	7.81	39.17	259.16
n Antonio	298.04	60.44	18.40	22.06	2.95	1.07	11.86	181.26
n Diego	298.98	75.40	.23	23.50	11.44	.02	19.27	169.12
n Francisco	1,227.38	146.87	177.34	23.09	30.12	174.75	70.37	604.84
n Jose	291.90	79.64	.19	38.01	–	–	13.80	160.26
attle	500.39	116.93	23.48	38.23	7.18	–	43.07	271.50
ledo	452.70	98.68	18.20	47.94	–	–	17.41	270.47
lsa	429.70	66.74	9.58	46.06	.91	.13	20.88	285.40
ashington, D.C.	2,691.98	316.81	245.99	95.62	524.11	423.89	11.56	1,074.00

ncludes general control.

ncludes sewerage and sanitation, housing and urban renewal, parks and recreation, libraries, interest on general debt, general public uildings, and miscellaneous expenditures.

urce: Department of Commerce, Bureau of the Census.

230. Per Capita Direct General Expenditures of Local Governments in Selected Metropolitan Areas by Major Function

Fiscal Year 1978-1979

Area	Total	Education	Highways	Public welfare	Health and hospitals	Police protection	Fire protection	Interest on general debt	All other
Total, 75 major SMSAs	$1,037.75	$415.62	$45.70	$75.72	$69.64	$61.31	$29.95	$40.10	$299.71
Anaheim-Santa Ana-Garden Grove, California	945.88	455.43	50.14	52.85	18.72	57.47	26.82	17.02	267.43
Atlanta, Georgia	941.95	363.25	39.61	2.39	143.05	43.07	25.36	45.03	280.19
Baltimore, Maryland	937.42	410.71	51.98	2.02	39.05	60.41	31.56	31.12	310.57
Boston, Massachusetts-New Hampshire[a]	1,014.35	455.93	45.52	7.37	54.11	63.38	55.35	28.80	303.89
Buffalo, New York	1,277.17	454.42	62.78	176.45	56.93	46.72	26.85	44.39	408.63
Chicago, Illinois	942.65	419.16	45.25	4.07	41.45	79.22	32.42	34.23	286.85
Cincinnati, Ohio-Kentucky-Indiana	816.19	370.75	38.46	33.60	42.43	41.42	24.55	27.14	237.84
Cleveland, Ohio	1,062.88	431.54	42.80	57.53	88.67	62.50	32.82	41.31	305.71
Columbus, Ohio	856.59	329.98	45.37	58.15	44.47	46.78	28.89	32.28	270.67
Dallas-Ft. Worth, Texas	854.02	381.97	42.22	3.04	60.72	48.02	26.02	60.78	231.25
Denver-Boulder, Colorado	1,042.60	461.78	47.56	67.84	52.81	58.97	30.54	33.01	290.09
Detroit, Michigan	1,129.08	472.82	59.35	25.27	93.55	80.61	30.41	44.30	322.77
Hartford-New Britain-Bristol, Connecticut[a]	800.10	400.47	41.72	23.45	9.78	44.69	27.28	25.50	227.71
Houston, Texas	950.23	442.33	46.21	4.00	49.05	50.33	26.66	60.06	271.59
Indianapolis, Indiana	768.43	340.63	49.73	42.44	91.81	36.30	21.29	21.88	164.35
Kansas City, Missouri-Kansas	885.75	385.38	57.35	2.83	60.00	57.91	30.71	43.05	248.52
Los Angeles-Long Beach, California	1,167.43	450.60	39.19	158.75	102.34	77.83	34.04	18.75	285.93
Louisville, Kentucky-Indiana	738.48	321.24	23.07	14.79	42.07	48.01	17.32	36.99	234.99
Miami, Florida	1,121.68	391.71	32.58	8.67	99.16	81.42	34.77	50.22	423.15
Milwaukee, Wisconsin	1,163.93	458.89	60.45	122.59	113.33	65.28	29.71	26.74	286.94
Minneapolis-St. Paul, Minnesota-Wisconsin	1,115.69	421.42	76.07	114.83	54.59	47.16	18.69	61.81	321.12
Nassau-Suffolk, New York	1,504.26	675.82	66.22	136.39	51.85	109.41	14.48	65.55	384.54
Newark, New Jersey	1,147.57	468.26	41.90	116.45	40.25	68.14	37.42	34.63	340.52
New Orleans, Louisiana	751.78	262.89	42.55	2.79	65.05	49.32	20.18	42.97	266.03
New York, New York-New Jersey	1,554.22	408.97	44.88	339.32	137.35	86.85	40.09	68.24	428.52
Philadelphia, Pennsylvania-New Jersey	926.65	366.85	38.67	45.45	39.14	65.41	17.58	55.36	298.19
Phoenix, Arizona	1,037.35	475.04	60.91	2.67	63.95	70.67	26.73	37.44	299.94
Pittsburgh, Pennsylvania	899.47	354.62	45.86	17.06	66.89	36.33	13.96	77.63	287.12
Portland, Oregon-Washington	1,055.20	497.35	44.43	7.96	16.80	47.83	44.26	29.74	366.83
Riverside-San Bernardino-Ontario, California	1,181.27	476.50	51.36	123.56	123.30	59.99	26.71	22.97	296.88
Rochester, New York	1,244.19	538.36	70.71	169.07	38.70	39.80	23.00	35.15	329.40
Sacramento, California	1,285.96	485.38	36.89	145.39	35.90	57.10	41.44	27.47	456.39
St. Louis, Missouri-Illinois	721.81	355.41	46.47	6.08	50.57	52.88	16.93	21.37	172.10
San Antonio, Texas	727.10	359.01	23.44	2.80	59.20	37.50	18.40	24.71	202.04
San Diego, California	1,012.83	444.82	38.07	101.89	70.69	46.03	23.41	16.97	270.95
San Francisco-Oakland, California	1,257.13	418.37	37.87	125.23	151.70	62.28	45.20	28.69	387.79
San Jose, California	1,211.47	565.96	50.92	92.10	114.73	55.18	33.94	24.51	274.13
Seattle-Everett, Washington	1,014.09	417.40	51.43	.33	55.05	49.76	28.38	54.30	357.44
Tampa-St. Petersburg, Florida	838.77	333.77	34.54	4.80	46.87	59.78	26.54	34.43	298.04
Washington, D.C.-Maryland-Virginia	1,365.91	502.57	42.15	107.35	92.48	89.90	42.12	68.33	421.01

[a] New England County Metropolitan Area.

Source: Department of Commerce, Bureau of the Census.

233. Total Local Revenue by Source and Percentage Distribution

Selected Fiscal Years 1902-1979

		From own sources											Intergovernmental	
			General revenue											
				Taxes										
Year	Total[a]	Total own sources	Total general	Total	Property	Sales and gross receipts	Income[b]	License and other	Charges and miscellaneous	Utility	Liquor stores	Insurance trust[c]	From states	From Federal[d]
							Amount (millions)							
1902	$914	$858	$798	$704	$624	–	–	$80	$94	$60	–	–	$52	$4
1913	1,755	1,658	1,540	1,308	1,192	$3	–	113	232	116	–	$2	91	6
1922	4,148	3,827	3,545	3,069	2,973	20	–	76	476	266	–	16	312	9
1932	6,192	5,381	4,879	4,274	4,159	26	–	89	605	463	–	39	801	10
1940	7,724	5,792	5,007	4,497	4,170	130	$18	179	510	704	$13	68	1,654	278
1950	16,101	11,673	9,586	7,984	7,042	484	64	394	1,602	1,808	94	185	4,217	211
1960	37,324	27,209	22,912	18,081	15,798	1,339	254	692	4,831	3,613	136	549	9,522	592
1965	53,408	38,242	32,362	25,116	21,817	2,059	433	807	7,245	4,908	177	795	14,010	1,155
1969	79,274	53,192	45,861	34,781	29,692	2,470	1,381	1,239	11,080	5,931	245	1,155	23,837	2,245
1970	89,082	59,557	51,392	38,833	32,963	3,068	1,630	1,173	12,558	6,608	258	1,299	26,920	2,605
1971	100,993	66,521	57,491	43,434	36,726	3,662	1,747	1,298	14,058	7,276	269	1,484	31,081	3,391
1972	114,791	75,097	65,549	49,739	41,620	4,268	2,230	1,621	15,810	7,701	223	1,622	35,143	4,551
1973	129,119	81,253	70,526	53,032	43,970	4,924	2,406	1,731	17,493	8,622	291	1,814	39,963	7,903
1974	143,132	88,391	76,693	56,466	46,404	5,542	2,413	2,108	20,227	9,392	306	2,000	44,553	10,188
1975	159,726	97,772	84,353	61,310	50,040	6,468	2,635	2,166	23,043	10,867	338	2,214	51,068	10,886
1976	178,338	108,592	93,186	67,557	54,884	7,156	3,127	2,390	25,628	12,573	357	2,477	56,169	13,576
1977	196,458	119,626	102,214	74,852	60,267	8,278	3,754	2,552	27,362	14,299	306	2,808	60,277	16,554
1978	214,518	130,464	110,730	80,381	64,058	9,326	4,071	2,926	30,349	16,290	371	3,073	64,661	19,393
1979	234,630	139,853	117,209	80,606	62,454	10,579	4,309	3,264	36,603	18,594	394	3,657	74,162	20,616
							Percentage distribution of revenue from own sources[e]							
1940		100.0	86.4	77.6	72.0	2.2	.3	3.1	8.8	12.2	.2	1.2	21.4	3.6
1950		100.0	82.1	68.4	60.3	4.1	.5	3.4	13.7	15.5	.8	1.6	26.2	1.3
1960		100.0	84.2	66.5	58.1	4.9	.9	2.5	17.8	13.3	.5	2.0	25.5	1.6
1965		100.0	84.8	65.7	57.0	5.4	1.1	2.1	18.8	12.8	.5	2.1	26.2	2.2
1970		100.0	86.3	65.2	55.4	5.2	2.7	2.0	21.1	11.1	.4	2.2	30.2	2.9
1975		100.0	86.3	62.7	51.2	6.6	2.7	2.2	23.6	11.1	.3	2.3	32.0	6.8
1979		100.0	83.8	57.6	44.7	7.5	3.1	2.3	26.2	13.3	.3	2.6	31.6	8.8

[a] Duplicative transactions between levels of government are excluded in arriving at aggregates.
[b] Principally individual income.
[c] Includes collections for unemployment compensation and employee retirement funds.
[d] Amounts received directly from Federal government, not transfers of Federal funds received initially by states.
[e] Intergovernmental revenue is shown as a percent of total revenue.
Source: Department of Commerce, Bureau of the Census; percentage computations by Tax Foundation.

234. Local General Revenue by Source and State

Fiscal Year 1979

(Millions)

State	Total	From own sources					Intergovernmental	
		Total	Taxes			Charges and miscellaneous	From state	From Federal government
			Total	Property	Other			
Total	$211,985.9	$117,208.6	$80,606.1	$62,453.5	$18,152.6	$36,602.5	$74,161.6	$20,615.7
Alabama	2,426.5	1,261.7	602.1	229.9	372.2	659.6	926.5	238.2
Alaska	770.1	437.8	217.0	173.3	43.7	220.8	265.2	67.1
Arizona	2,511.1	1,401.7	943.2	750.0	193.2	458.5	873.7	235.8
Arkansas	1,247.0	617.4	301.4	270.8	30.6	316.0	503.1	126.5
California	27,913.6	12,444.1	7,655.3	5,427.8	2,227.5	4,788.8	13,353.6	2,115.9
Colorado	2,825.6	1,818.3	1,254.3	900.8	353.5	564.0	774.6	232.7
Connecticut	2,411.6	1,678.8	1,437.3	1,421.7	15.6	241.5	519.3	213.5
Delaware	435.6	186.9	111.0	96.3	14.7	75.9	161.7	87.0
Florida	7,952.6	4,532.4	2,541.7	2,110.5	341.2	1,990.7	2,453.0	967.2
Georgia	4,430.4	2,645.6	1,394.8	1,063.2	331.6	1,250.8	1,201.5	583.3
Hawaii	418.5	263.2	217.0	174.3	42.7	46.2	29.3	126.1
Idaho	667.3	365.8	228.1	221.4	6.7	137.7	241.6	59.8
Illinois	10,390.3	6,402.1	4,886.6	3,919.4	967.2	1,515.5	2,856.3	1,131.9
Indiana	4,055.4	2,096.1	1,376.3	1,312.1	64.2	719.8	1,619.0	340.4
Iowa	2,679.7	1,518.8	1,024.6	983.5	41.1	494.2	975.7	185.1
Kansas	1,975.3	1,332.7	892.8	829.3	63.5	439.9	479.0	163.6
Kentucky	2,088.2	901.8	525.7	299.1	226.6	376.1	918.7	267.8
Louisiana	3,089.7	1,599.5	1,000.7	407.9	592.8	598.8	1,122.4	367.8
Maine	706.7	387.1	321.3	319.2	2.1	65.8	230.0	89.6
Maryland	4,033.7	2,339.9	1,725.7	1,072.7	653.0	614.2	1,184.8	509.0
Massachusetts	6,284.0	3,734.8	3,170.6	3,149.3	21.3	564.2	1,694.2	854.9
Michigan	9,562.3	5,408.3	3,645.8	3,335.4	310.4	1,762.5	3,134.1	1,019.9
Minnesota	4,537.6	2,191.4	1,317.2	1,259.7	57.5	874.2	1,967.2	379.0
Mississippi	1,692.7	774.1	349.3	329.5	19.8	424.8	771.1	147.4
Missouri	3,464.2	2,181.4	1,519.8	994.2	525.6	661.6	850.2	432.6
Montana	690.5	433.6	307.0	295.9	11.1	126.6	189.9	66.9
Nebraska	1,465.8	1,049.6	667.2	608.6	58.6	382.4	297.2	119.0
Nevada	805.9	534.2	328.1	217.7	110.4	206.1	213.2	58.5
New Hampshire	602.0	444.6	376.5	370.0	6.5	68.1	96.5	60.8

(Continued)

235. Total Local Revenue by Source and Unit of Government

Selected Fiscal Years 1942-1979

(Millions)

rce and unit of government	1942	1954	1957	1961	1970	1979
l revenue[a]	$8,114	$22,402	$28,896	$40,483	$89,082	$234,630
ounty	n.a.	4,517	5,743	n.a.	n.a.	51,481
ty	n.a.	9,585	12,047	n.a.	n.a.	86,846
wnship	n.a.	940	1,228	n.a.	n.a.	8,388
hool district	n.a.	6,483	8,914	n.a.	n.a.	74,110
ecial district	n.a.	1,158	1,475	n.a.	n.a.	18,444
governmental[a]	1,836	5,934	7,539	10,904	29,525	94,777
ounty	n.a.	1,703	2,133	n.a.	7,290	23,891
ty	n.a.	1,336	1,756	n.a.	7,906	27,579
wnship	n.a.	229	290	n.a.	683	2,446
hool district	n.a.	2,862	3,733	n.a.	14,436	40,237
ecial district	n.a.	84	137	n.a.	976	5,264
enue from own sources	6,278	16,468	21,357	29,579	59,557	139,853
ounty	n.a.	2,814	3,610	n.a.	n.a.	27,590
ty	n.a.	8,249	10,291	n.a.	n.a.	59,267
wnship	n.a.	711	937	n.a.	n.a.	5,943
hool district	n.a.	3,621	5,180	n.a.	n.a.	33,873
ecial district	n.a.	1,074	1,338	n.a.	n.a.	13,180
eral revenue, from own sources	5,286	13,629	17,866	24,995	51,392	117,209
ounty	n.a.	2,711	3,482	4,825	10,381	26,306
ty	n.a.	5,991	7,529	9,957	18,715	42,730
wnship	n.a.	676	878	1,179	2,283	5,573
hool district	n.a.	3,594	5,141	7,777	17,165	33,639
ecial district	n.a.	657	836	1,258	2,848	8,960
s	4,625	10,978	14,286	19,804	38,833	80,606
ounty	n.a.	2,174	2,790	3,867	7,615	16,958
ty	n.a.	4,796	5,908	7,617	13,647	28,762
wnship	n.a.	592	794	1,066	2,020	4,762
hool district	n.a.	3,196	4,511	6,834	14,785	28,226
ecial district	n.a.	220	283	420	767	1,898
erty taxes	4,273	9,577	12,385	17,370	32,963	62,454
ounty	n.a.	2,058	2,613	3,620	6,713	13,067
ty	n.a.	3,585	4,297	5,580	9,127	16,063
wnship	n.a.	562	743	1,003	1,850	4,320
hool district	n.a.	3,152	4,448	6,746	14,505	27,304
ecial district	n.a.	220	283	420	767	1,700

(Continued)

235. Total Local Revenue by Source and Unit of Government—Continued

Selected Fiscal Years 1942-1979

(Millions)

Source and unit of government	1942	1954	1957	1961	1970	1979
Other taxes	$352	$1,401	$1,901	$2,433	$5,871	$18,153
County	n.a.	116	178	246	902	3,891
City	n.a.	1,211	1,610	2,037	4,520	12,699
Township	n.a.	30	51	63	170	442
School district	n.a.	44	64	87	279	922
Special district	n.a.	([b])	—	—	—	198
Charges and miscellaneous	661	2,651	3,580	5,192	12,558	36,603
County	n.a.	537	692	958	2,766	9,348
City	n.a.	1,195	1,621	2,340	5,068	13,968
Township	n.a.	85	84	113	263	811
School district	n.a.	398	630	943	2,381	5,414
Special district	n.a.	437	553	837	2,080	7,063
Utility and liquor stores	904	2,522	3,062	3,997	6,866	18,988
County	n.a.	71	76	n.a.	n.a.	589
City	n.a.	2,011	2,438	n.a.	n.a.	13,953
Township	n.a.	32	56	n.a.	n.a.	328
School district	n.a.	—	—	n.a.	n.a.	—
Special district	n.a.	408	492	n.a.	n.a.	4,117
Insurance trust	88	317	429	587	1,299	3,657
County	n.a.	32	52	n.a.	n.a.	n.a.
City	n.a.	246	323	n.a.	n.a.	n.a.
Township	n.a.	3	4	n.a.	n.a.	n.a.
School district	n.a.	27	39	n.a.	n.a.	n.a.
Special district	n.a.	8	10	n.a.	n.a.	n.a.

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units.

[b] Less than $500,000.

Source: Department of Commerce, Bureau of the Census.

237. Local General Sales Taxes and Rates by State and Level of Government[a]

As of April 1, 1981

State	Municipalities		Counties	
	Number	Rate (percent)	Number	Rate (percent)
Alabama	286	.5-3.0	39[b]	.5-2.0
Alaska	92	1.0-5.0	–	–
Arizona	59	1.0-2.0	–	–
Arkansas	2	1.0-2.0	–	–
California[c]	386	1.0	58	1.25
Colorado	161	1.0-4.0	22	.5-2.0
District of Columbia	1	6.0	–	–
Georgia	–	–	98	1.0
Illinois	1,250[d]	.5-1.0	102	1.0
Louisiana	151	.3-2.5	63[e]	1.0-3.0
Minnesota	1	1.0	–	–
Missouri	320[d]	.5-1.0	53	.5-1.0
Nebraska	7	1.0-1.5	–	–
Nevada	–	–	15	.5
New Mexico	93	.25-.75	7	.25
New York	29	1.0-4.0[f]	51	1.0-3.0
North Carolina	–	–	99	1.0
Ohio	–	–	50[g]	.5
Oklahoma	414	1.0-3.0	–	–
South Dakota	57	1.0-2.0	–	–
Tennessee	9	.5-2.25	94	1.0-2.25
Texas[h]	910[d]	1.0	–	–
Utah[i]	–	–	All	.75
Virginia	All	1.0	All	1.0
Washington	264	.5[j]	38	.5[j]
Wyoming	–	–	15	1.0

[a] Applies to retail sales of tangible personal property; may or may not apply to services and other categories. Number includes only those local taxes on which authoritative information is available. Local taxes are in addition to state rates shown in Table 196.

[b] In 5 Alabama counties, county sales taxes do not apply in certain municipalities.

[c] City taxes are credited against county taxes in California. In addition, 3 transit districts impose a tax of .5%, for a combined state and local rate of 6.5%.

[d] Approximate number.

[e] In some parishes (counties) in Louisiana, tax is imposed by school boards and/or police juries.

[f] Highest combined county, city, and state rate is 8% in New York City.

[g] Two counties, plus a transit authority district in Ohio, also levy the tax at rates ranging from .5% to 1.0%.

[h] Rapid transit taxes are also levied in 28 municipalities in Texas.

[i] In Utah, 1 city and 3 counties levy an additional .25% tax to support public transportation.

[j] In Washington, if the county in which the city is located imposes a sales tax, the rate of the city tax may not exceed .425%.

Source: Commerce Clearing House.

238. Local Income Taxes and Rates by State[a]

As of April 1, 1981

State and locality	Rate (percent)
Alabama	
Birmingham	1.0
Gadsden	2.0
3 cities under 50,000	1.0-2.0
Delaware	
Wilmington	1.0
Indiana	
38 counties	.5-1.0[b]
Iowa	(% of state tax)
6 school districts	1.75-4.0
Kentucky	
Covington	2.5
Lexington	2.0
Louisville	2.2[c]
Owensboro	1.0
56 cities under 50,000	.25-2.5
7 counties	.25-2.0
Maryland	(% of state tax)
Baltimore	50.0
23 counties	20.0-50.0
Michigan	
Detroit	2.0
Flint	1.0
Grand Rapids	1.0
Lansing	1.0
Pontiac	1.0
Saginaw	1.0
10 cities under 50,000	1.0
Missouri	
Kansas City	1.0
St. Louis	1.0
New York	
New York City	.9-4.3[d,e]
Ohio	
Akron	1.8
Canton	1.5
Cincinnati	2.0
Cleveland	2.0
Ohio—continued	
Cleveland Heights	2.0
Columbus	1.5
Dayton	1.75
Elyria	1.5
Euclid	1.5
Hamilton	1.5
Kettering	1.0
Lakewood	1.0
Lima	1.0
Lorain	1.0
Mansfield	1.0
Parma	1.5
Springfield	2.0
Toledo	1.5
Warren	1.0
Youngstown	1.5
Over 400 cities and villages[f] under 50,000	.25-2.0
Pennsylvania[g]	
Abington Township	1.0
Allentown	1.0
Altoona	1.0
Bethlehem	1.0
Erie	1.0
Harrisburg	1.0
Lancaster	.5
Penn Hills Township	1.0
Philadelphia	4.3125
Pittsburgh	2.25
Reading	1.0
Scranton	2.6
Wilkes-Barre	3.0
York	1.0
Nearly 4,000 other local jurisdictions	.25-1.0
District of Columbia	2.0-11.0[e]

[a] Rates shown separately for cities with 1970 population of 50,000 or more. Where rates differ for resident and nonresident income, only rates on residents are given. In Ohio and Pennsylvania cities, rates are the same; the nonresident rate is markedly lower in New York City and is half the resident rate in most Michigan cities. In addition to the areas shown, certain local jurisdictions in Arkansas and Georgia may impose an income tax with voter approval, although none have done so to date. Also, payroll taxes are imposed on employers in San Francisco (at the rate of 1.5%) and Newark (.5%).

[b] Counties, cities, or towns may impose a 1.5% occupation income tax in addition to the county gross income tax. Cities or towns may not adopt tax if county in which they are located has levied it. Taxpayers are allowed credit for tax liability under either tax. Six localities levy the tax.

[c] Includes rates levied for Jefferson County and for school boards.

[d] Tax rates for years beginning after December 31, 1981, are scheduled to decline. An additional 2.5% tax is levied on minimum taxable income (tax to terminate December 31, 1980, or December 31 of year in which certain Federal guarantees to New York City terminate, whichever is later).

[e] In New York City and Washington, D.C., resident income tax rates are graduated.

[f] School districts may also levy a tax at rates ranging from .25% to 1% if approved by voters.

[g] Except for Philadelphia, Pittsburgh, Scranton, and Wilkes-Barre, the total rate payable by any taxpayer is limited to 1%. When other local government units such as school districts levy income taxes, the tax is usually divided equally between jurisdictions. Rates shown comprise total rate for all local taxing jurisdictions combined.

Source: Commerce Clearing House.

240. Per Capita General Revenue in the 46 Largest Cities by Source and City

Fiscal Year 1979

City	Total	From own sources					Intergovernmental
			Taxes				
		Total own sources[a]	Total[b]	Property	General sales	Income	
Total	$896.07	$514.75	$373.24	$181.03	$57.20	$73.73	$381.32
Atlanta	729.43	488.81	237.43	140.19	–	–	240.62
Austin	428.48	329.54	165.43	107.43	41.85	–	98.93
Baltimore	1,194.23	504.00	380.23	251.88	–	71.61	690.23
Boston	1,496.94	873.72	708.08	700.74	–	–	623.22
Buffalo	1,008.84	318.71	223.85	210.95	–	–	690.12
Chicago	455.15	285.33	234.38	101.22	33.15	–	169.82
Cincinnati	696.90	415.38	272.99	59.78	–	194.94	281.52
Cleveland	562.29	321.10	182.21	65.83	–	109.60	241.19
Columbus	423.83	272.50	154.54	17.12	–	133.33	151.33
Dallas	413.95	342.63	236.93	139.77	56.66	–	71.32
Denver	943.19	646.04	349.70	128.13	156.11	–	297.16
Detroit	816.24	415.17	268.08	126.64	–	109.87	401.07
El Paso	322.31	174.46	102.43	60.02	27.00	–	147.85
Fort Worth	380.30	265.52	164.82	97.65	45.36	–	114.78
Honolulu	445.52	278.34	231.19	188.13	–	–	167.18
Houston	369.98	308.97	203.05	116.53	57.16	–	61.01
Indianapolis	512.32	270.46	159.53	152.82	–	–	241.86
Jacksonville	493.63	310.37	157.24	106.47	–	–	183.26
Kansas City	647.21	471.65	330.87	56.02	59.10	107.14	175.56
Long Beach	611.78	406.39	150.71	35.30	46.66	–	205.39
Los Angeles	516.81	327.45	200.33	64.98	53.91	–	189.36
Louisville	621.32	370.58	204.39	63.42	–	127.55	250.74
Memphis	642.25	253.14	145.85	105.02	–	–	389.10
Miami	422.51	264.18	222.38	142.06	–	–	158.33
Milwaukee	467.19	234.31	154.62	148.78	–	–	232.88
Minneapolis	638.40	314.99	214.77	181.36	–	–	323.42
Nashville-Davidson	851.29	555.57	390.62	237.19	96.45	–	295.72
Newark	1,192.77	431.71	379.30	271.01	–	–	761.06
New Orleans	594.85	324.55	200.22	59.53	94.87	–	270.30
New York City	1,956.14	1,074.26	841.24	433.75	137.76	192.63	881.88
Oakland	598.98	357.14	177.57	49.79	50.91	–	241.84
Oklahoma City	532.07	363.37	221.91	66.98	129.71	–	168.71
Omaha	390.25	228.54	171.96	95.48	57.26	–	161.72
Philadelphia	778.42	534.77	412.53	105.18	–	270.15	243.65
Phoenix	453.45	234.96	154.14	52.91	67.46	–	218.50
Pittsburgh	411.10	241.34	203.47	106.93	–	42.40	169.76
Portland	497.42	317.91	192.91	140.23	–	–	179.51
St. Louis	682.41	468.30	355.86	62.92	65.42	101.94	214.11
San Antonio	272.63	169.16	88.05	50.49	29.81	–	103.47
San Diego	387.05	225.30	119.66	34.32	53.27	–	161.75
San Francisco	1,521.76	739.85	416.00	191.48	66.75	–	781.91
San Jose	366.53	254.53	153.67	35.36	47.07	–	112.01
Seattle	566.91	391.35	223.34	78.41	37.46	–	175.56
Toledo	411.96	243.94	150.90	24.06	–	116.11	168.02
Tulsa	444.55	342.29	185.27	37.70	125.60	–	102.26
Washington, D.C	2,478.10	1,413.69	1,279.71	309.84	251.63	449.20	1,064.41

[a] Includes amount for charges and miscellaneous general revenue not shown separately.
[b] Includes amount for miscellaneous tax revenue not shown separately.
Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

241. Local Debt by Character and Unit of Government

Selected Fiscal Years 1902-1979[a]

(Millions)

A. All units

Year	Gross debt	Character			
			Long-term		
		Short-term	Total	Full faith and credit	Non-guaranteed
1902	$1,877	$91	$1,786	n.a.	n.a.
1922	8,978	624	8,354	n.a.	n.a.
1932	16,373	1,096	15,277	n.a.	n.a.
1942	16,449	823	15,626	n.a.	n.a.
1944	14,703	617	14,086	n.a.	n.a.
1946	13,564	230	13,334	n.a.	n.a.
1948	14,980	623	14,357	n.a.	n.a.
1950	18,830	942	17,888	$15,570	$2,317
1952	23,226	1,146	22,080	17,510	4,571
1954	29,331	1,750	27,581	21,222	6,359
1956	35,978	1,846	34,132	25,603	8,529
1957	39,301	1,979	37,323	26,087	11,236
1958	42,793	2,122	40,672	28,495	12,177
1959	47,180	2,474	44,706	31,052	13,654
1960	51,412	2,739	48,673	32,738	15,938
1961	55,030	3,019	52,011	35,143	16,869
1962	59,255	3,324	55,931	38,008	17,923
1963	64,276	3,876	60,399	40,046	20,353
1964	67,181	4,055	63,126	42,119	21,007
1965	72,478	4,509	67,969	44,598	23,371
1966	77,487	4,991	72,497	47,091	25,405
1967	81,187	5,723	75,462	48,242	27,220
1968	85,492	6,382	79,109	50,380	28,730
1969	93,995	7,436	86,559	54,694	31,866
1970	101,563	9,051	92,512	57,601	34,911
1971	111,034	11,738	99,296	62,523	36,773
1972	120,705	12,149	108,556	71,099	37,457
1973	129,110	12,205	116,905	74,502	42,403
1974	141,320	13,064	128,256	80,095	48,161
1975	149,096	15,206	133,890	81,836	52,054
1976	155,707	12,766	142,941	92,222	50,718
1977	167,332	10,369	156,963	94,837	62,126
1978	177,864	8,532	169,332	96,207	73,125
1979	192,363	9,510	182,853	97,100	85,753

B. By unit

Unit	1952	1957	1962	1967	1970	1979
Gross debt	$23,226	$39,301	$59,255	$81,187	$101,563	$192,363
Short-term	1,146	1,979	3,324	5,723	9,051	9,510
Long-term	22,080	37,323	55,931	75,462	92,512	182,853
Full faith and credit	17,510	26,087	38,008	48,242	57,601	97,100
Nonguaranteed	4,571	11,236	17,923	27,220	34,911	85,753
County	2,018	3,537	5,381	7,895	11,283	27,952
Short-term	80	169	173	380	739	1,088
Long-term	1,938	3,368	5,208	7,515	10,544	26,864
City	12,659	19,076	26,857	35,256	43,773	78,075
Short-term	546	893	1,758	3,199	4,903	3,122
Long-term	12,113	18,183	25,099	32,057	38,870	74,953
Township	619	1,004	1,391	1,931	2,428	4,576
Short-term	15	61	88	284	481	864
Long-term	604	943	1,303	1,647	1,947	3,712
School district	3,806	9,062	13,931	18,936	22,430	52,157
Short-term	91	211	275	687	1,129	3,119
Long-term	3,715	8,851	13,656	18,249	21,301	49,038
Special district	4,125	6,623	11,695	17,167	21,649	29,604
Short-term	415	645	1,030	1,174	1,799	1,318
Long-term	3,710	5,978	10,665	15,993	19,850	28,286

[a] Data for 1902-1950 are as of June 30, beginning in 1952 data are as of the end of the fiscal year.

Source: Department of Commerce, Bureau of the Census.

234. Local General Revenue by Source and State—Continued

Fiscal Year 1979

(Millions)

State	Total	From own sources						Intergovernmental	
		Total	Taxes			Charges and miscellaneous		From state	From Federal government
			Total	Property	Other				
New Jersey	7,939.0	4,933.5	4,097.5	3,627.9	469.6	836.0		2,468.7	536.7
New Mexico	1,012.6	370.8	184.1	141.9	42.2	186.7		520.9	120.9
New York	29,011.3	16,044.9	12,537.2	8,491.4	4,045.8	3,507.7		10,875.8	2,090.6
North Carolina	3,918.5	1,730.0	1,072.1	869.0	203.1	657.9		1,745.9	442.7
North Dakota	502.0	277.1	172.7	166.4	6.3	104.4		180.0	44.9
Ohio	9,146.7	5,221.6	3,626.7	2,660.3	966.4	1,594.9		3,045.9	879.2
Oklahoma	1,965.4	1,065.6	662.5	432.3	230.2	403.1		690.6	209.1
Oregon	2,606.0	1,518.9	1,030.2	923.5	106.7	488.7		755.4	331.7
Pennsylvania	9,838.2	5,603.5	4,026.8	2,649.0	1,377.8	1,576.7		3,381.9	852.8
Rhode Island	671.4	405.6	368.1	364.4	3.7	37.5		181.8	84.0
South Carolina	1,673.0	867.4	468.8	436.4	32.4	398.6		659.7	145.8
South Dakota	475.6	334.8	264.4	236.1	28.3	70.4		91.6	49.3
Tennessee	2,982.3	1,757.8	1,059.4	680.2	379.2	698.4		887.6	336.9
Texas	10,367.7	6,601.2	4,288.8	3,613.4	675.4	2,312.4		2,847.0	919.5
Utah	1,037.6	570.5	405.5	314.9	90.6	165.0		383.0	84.1
Vermont	308.1	206.0	178.6	177.5	1.1	27.4		71.2	30.8
Virginia	3,732.2	2,243.0	1,671.8	1,136.0	535.8	571.2		1,093.7	395.5
Washington	3,927.7	2,122.0	1,175.0	785.9	389.1	947.0		1,397.4	408.3
West Virginia	1,157.5	530.2	302.5	244.2	58.3	227.7		542.0	85.3
Wisconsin	5,013.6	2,457.4	1,560.4	1,536.2	24.2	897.0		2,281.7	274.5
Wyoming	563.3	372.7	238.3	210.6	27.7	134.4		157.0	33.6
District of Columbia	2,002.5	990.7	876.5	212.2	664.3	114.2		–	1,011.8

Source: Department of Commerce, Bureau of the Census.

236. Per Capita General Revenue of Local Governments in Selected Standard Metropolitan Areas by Source

Fiscal Year 1978-1979

Area	Total	From own sources					Intergovernmental revenue		
			Taxes						
		Total	Total	Property	Other	Charges and miscellaneous	Total	From State	From Federal
Total, 75 major SMSAs	$1,114.51	$629.22	$453.10	$337.53	$115.57	$176.12	$485.30	$369.23	$116.07
Anaheim-Santa Ana-Garden Grove, California	1,028.35	512.16	349.50	254.02	95.48	162.65	516.19	458.03	58.16
Atlanta, Georgia	1,112.83	683.22	388.29	303.80	84.49	294.93	429.61	228.94	200.67
Baltimore, Maryland	946.98	499.30	378.29	222.76	155.53	121.01	447.67	295.03	152.65
Boston, Massachusetts	1,153.84	704.38	601.66	597.75	3.91	102.73	449.45	289.01	160.44
Buffalo, New York	1,338.56	651.36	516.47	367.86	148.61	134.89	687.20	545.68	141.52
Chicago, Illinois	1,001.16	610.85	486.01	380.32	105.69	124.84	390.32	268.05	122.26
Cincinnati, Ohio-Kentucky-Indiana	863.29	464.67	333.08	226.12	106.96	131.59	398.61	284.96	113.66
Cleveland, Ohio	1,161.17	652.23	459.29	318.39	140.90	192.94	445.14	321.93	123.21
Columbus, Ohio	850.24	495.01	335.81	247.27	88.54	159.21	355.23	277.33	77.90
Dallas-Fort Worth, Texas	826.32	554.65	364.21	295.07	69.14	190.44	271.67	205.11	66.56
Denver-Boulder, Colorado	1,123.11	741.62	534.40	357.20	177.20	207.22	381.49	282.71	98.77
Detroit, Michigan	1,180.67	672.78	459.15	408.66	50.49	213.64	507.88	369.89	138.00
Houston, Texas	909.76	663.50	474.87	405.33	69.54	188.63	246.25	190.82	55.43
Indianapolis, Indiana	815.55	434.14	286.20	274.33	11.87	147.94	381.41	295.23	86.18
Kansas City, Missouri-Kansas	917.17	608.70	415.53	275.65	139.88	193.16	308.47	188.22	120.25
Los Angeles-Long Beach, California	1,308.49	534.71	356.16	250.98	105.18	178.55	773.79	672.21	101.58
Louisville, Kentucky-Indiana	790.60	424.88	275.68	153.27	122.41	149.20	365.72	240.90	124.82
Memphis, Tennessee-Arkansas-Mississippi	801.65	487.41	308.29	209.68	98.61	179.12	314.25	212.26	101.98
Miami, Florida	1,132.84	711.04	406.97	329.84	77.13	304.07	421.80	286.96	134.84
Milwaukee, Wisconsin	1,228.44	602.55	407.98	401.81	6.17	194.57	625.89	546.09	79.80
Minneapolis-St. Paul, Minnesota-Wisconsin	1,233.18	623.97	396.52	376.71	19.81	227.44	609.21	483.71	125.51
Nassau-Suffolk, New York	1,498.97	952.61	843.50	715.25	128.25	109.10	546.36	478.66	67.70
Newark, New Jersey	1,173.27	713.49	618.78	554.20	64.58	94.50	459.79	390.90	68.89
New Orleans, Louisiana	818.34	463.57	290.90	105.87	185.03	172.67	354.77	223.79	130.98
New York, New York-New Jersey	1,870.81	1,093.48	825.80	493.38	332.42	267.68	777.33	648.26	129.07
Philadelphia, Pennsylvania-New Jersey	1,002.88	615.43	464.42	298.95	165.47	151.01	387.45	306.77	80.68
Phoenix, Arizona	1,048.76	582.39	392.88	299.67	93.21	189.50	466.37	367.78	98.59
Pittsburgh, Pennsylvania	861.46	505.22	382.42	286.92	95.50	122.80	290.72	218.43	72.29
Portland, Oregon-Washington	1,068.43	672.48	459.52	384.16	75.36	212.96	395.94	279.51	116.44
Riverside-San Bernardino-Ontario, California	1,280.38	548.13	319.23	226.22	93.01	228.90	732.25	628.01	104.24
Rochester, New York	1,262.66	679.72	544.31	398.97	145.34	135.41	582.93	493.94	88.99
Sacramento, California	1,353.62	523.94	298.17	211.36	86.81	225.77	829.68	654.57	175.11
St. Louis, Missouri-Illinois	796.92	490.50	374.39	241.25	133.14	116.10	306.43	208.43	98.00
San Antonio, Texas	722.12	345.59	214.39	178.83	35.56	131.19	376.54	253.09	123.45
San Diego, California	1,107.30	511.54	292.08	210.86	81.22	219.46	595.76	496.79	98.97
San Francisco-Oakland, California	1,414.11	699.39	415.29	286.24	129.05	284.11	714.71	573.18	141.54
San Jose, California	1,311.05	590.11	364.36	255.97	108.39	225.75	720.94	644.36	76.58
Seattle-Everett, Washington	1,142.73	663.06	380.60	239.44	141.16	282.45	479.67	344.59	135.08
Tampa-St. Petersburg, Florida	823.84	438.67	250.67	196.94	53.73	188.00	385.17	250.18	134.99
Washington, D.C.-Maryland-Virginia	1,481.91	901.09	714.01	364.84	349.17	187.08	580.82	168.01	412.80

Source: Department of Commerce, Bureau of the Census.

239. City Revenue by Source

Selected Fiscal Years 1952-1979

(Millions)

Source	1952	1957	1960	1965	1970	1979
Total revenue	$8,278	$12,047	$14,915	$20,318	$32,704	$86,864
General revenue	6,351	9,285	11,647	15,884	26,621	70,328
Taxes	4,183	5,908	7,109	9,289	13,647	28,762
Property	3,144	4,297	5,197	6,537	9,127	16,063
Sales and gross receipts	598	934	1,217	1,795	2,422	7,296
General	360	602	797	1,184	1,479	4,483
Selective	239	332	420	611	943	2,813
Other	440	676	695	957	2,098	5,403
Intergovernmental	1,212	1,756	2,321	3,534	7,906	27,598
From state governments	1,073	1,489	1,868	2,745	6,173	15,472
From other governments	139	267	453	789	1,733	12,125
Charges and miscellaneous	956	1,621	2,217	3,061	5,068	13,968
Utility	1,669	2,378	2,790	3,760	5,047	13,729
Water supply	758	1,079	1,253	1,651	2,201	4,683
Electric power	542	810	1,006	1,441	1,883	7,131
Gas supply	49	114	162	215	292	900
Transit	320	375	370	453	671	1,015
Liquor stores	50	60	71	92	121	224
Insurance trust	209	323	407	582	915	2,584
Employee retirement	203	317	400	572	904	2,509
Unemployment compensation[a]	5	6	7	10	11	75

[a] Washington, D.C.

Source: Department of Commerce, Bureau of the Census.

242. Local Long-Term Debt Outstanding by Unit of Governm and School Debt by State

End of Fiscal Year 1977

(Thousands)

Purpose and state	All units	Counties	Munici-palities	School districts	Townships	Spe dist
A. All purposes[a]						
Total debt	$156,963,000	$21,367,000	$66,929,000	$27,697,000	$3,384,000	$37,58
Schools	38,541,000	2,481,000	4,306,000	27,697,000	954,000	3,10
Utilities	35,525,000	1,680,000	18,706,000	–	435,000	14,70
Other	82,897,000	17,206,000	43,917,000	–	1,995,000	19,78
B. School purposes by state						
Alabama	228,047	3,706	91,804	132,538	–	
Alaska	262,262	154,886	107,376	–	–	
Arizona	530,953	–	–	530,953	–	
Arkansas	296,497	–	–	296,497	–	
California	2,530,278	150	48,115	2,482,013	–	
Colorado	547,303	–	–	547,303	–	
Connecticut	517,694	–	243,652	10,174	263,868	
Delaware	62,569	–	8,760	53,809	–	
Florida	990,463	–	–	990,463	–	
Georgia	572,412	8,493	132,168	431,751	–	
Hawaii	27,631	395	27,236	–	–	
Idaho	124,530	–	–	124,530	–	
Illinois	2,340,154	–	–	2,340,154	–	
Indiana	911,972	8,968	–	151,276	–	75
Iowa	348,963	–	–	348,963	–	
Kansas	290,392	–	–	290,392	–	
Kentucky	656,933	–	7,771	649,162	–	
Louisiana	625,045	–	6,502	618,543	–	
Maine	139,939	–	38,130	67,709	34,100	
Maryland	663,168	493,218	169,950	–	–	
Massachusetts	1,404,809	1,355	673,677	185,529	544,248	
Michigan	2,991,922	–	–	2,991,922	–	
Minnesota	1,091,546	–	943	1,090,603	–	
Mississippi	127,791	–	–	127,791	–	
Missouri	648,076	–	–	648,076	–	
Montana	107,358	–	–	107,358	–	
Nebraska	257,901	–	–	257,901	–	
Nevada	191,107	–	–	191,107	–	
New Hampshire	122,943	–	49,230	73,431	282	
New Jersey	1,578,672	123,396	341,767	1,077,116	36,393	
New Mexico	100,279	–	–	100,279	–	
New York	3,854,398	38,254	1,435,278	2,380,720	146	
North Carolina	447,109	447,109	–	–	–	
North Dakota	55,926	–	–	55,926	–	
Ohio	1,395,707	40	49,559	1,346,108	–	
Oklahoma	215,645	–	–	215,645	–	
Oregon	405,369	–	–	405,369	–	
Pennsylvania	3,534,610	13,190	4,386	1,166,263	–	2,35
Rhode Island	139,596	–	62,645	1,983	74,968	
South Carolina	308,675	6,045	–	302,629	–	
South Dakota	41,403	–	–	41,403	–	
Tennessee	836,546	511,872	319,843	4,830	–	
Texas	3,295,690	–	15	3,295,675	–	
Utah	228,777	–	–	228,777	–	
Vermont	62,349	–	–	62,349	–	
Virginia	830,180	664,532	165,649	–	–	
Washington	528,655	–	–	528,655	–	
West Virginia	117,776	–	–	117,776	–	
Wisconsin	830,326	5,412	321,506	503,408	–	
Wyoming	122,567	–	–	122,567	–	
District of Columbia	–	–	–	–	–	

[a] Totals accurate to nearest millions only.

Source: Department of Commerce, Bureau of the Census.

243. Public and Private Elementary and Secondary School Enrollments[a]

Selected School Years 1899-1900 to 1988, Actual and Projected

(Thousands)

School year[b]	Total public and nonpublic all grades	Total all grades		Kindergarten through grade 8		Grades 9-12 and post graduate	
		Public	Non-public	Public	Non-public	Public	Non-public
1899-1900...	16,855	15,503	1,352	14,984	1,241	519	111
1909-1910...	19,490	17,814	1,676	16,899	1,558	915	117
1919-1920...	23,279	21,579	1,700	19,379	1,486	2,200	214
1929-1930...	28,329	25,678	2,651	21,279	2,310	4,399	341
1939-1940...	28,045	25,433	2,611	18,832	2,153	6,601	458
1949-1950...	28,518	25,139	3,379	19,387	2,707	5,752	672
1959............	40,782	35,182	5,600	26,911	4,600	8,271	1,000
1960............	42,181	36,281	5,900	27,692	4,800	8,589	1,100
1961............	43,364	37,464	5,900	28,095	4,800	9,369	1,100
1962............	44,849	38,749	6,100	28,637	4,900	10,112	1,200
1963............	46,487	40,187	6,300	29,304	5,000	10,883	1,300
1964............	47,716	41,416	6,300	30,025	5,000	11,391	1,300
1965............	48,473	42,173	6,300	30,563	4,900	11,610	1,400
1966............	49,239	43,039	6,200	31,145	4,800	11,894	1,400
1967............	49,891	43,891	6,000	31,641	4,600	12,250	1,400
1968............	50,775	44,944	5,831	32,226	4,431	12,718	1,400
1969............	51,135	45,619	5,516	32,597	4,217	13,022	1,299
1970............	51,318	45,909	5,409	32,577	4,109	13,332	1,300
1971............	51,204	46,081	5,123	32,265	3,823	13,816	1,300
1972............	50,785	45,744	5,041	31,831	3,738	13,913	1,303
1973............	50,375	45,429	4,946	31,353	3,646	14,077	1,300
1974............	50,116	45,053	5,063	30,921	3,663	14,132	1,400
1975............	49,878	44,791	5,087	30,487	3,687	14,304	1,400
1976............	49,495	44,316	5,179	30,006	3,762	14,310	1,417
1977............	48,672	43,577	5,095	29,336	3,615	14,240	1,480
1978............	47,689	42,611	5,078	28,455	3,606	14,156	1,472
1979............	46,638	41,574	5,064	27,881	3,554	13,692	1,510
1980............	45,771	40,696	5,075	27,389	3,585	13,307	1,490
1981............	44,912	39,858	5,054	27,037	3,577	12,821	1,477
1982............	44,025	39,111	4,914	26,795	3,422	12,316	1,492
1983............	43,768	38,666	5,102	26,601	3,672	12,065	1,430
1984............	43,630	38,491	5,139	26,428	3,780	12,063	1,359
1985............	43,753	38,548	5,205	26,448	3,809	12,100	1,396
1986............	44,077	38,780	5,297	26,851	3,824	11,929	1,473
1987............	44,472	39,073	5,399	27,495	3,874	11,578	1,525
1988............	44,890	39,374	5,516	28,259	3,964	11,115	1,552

[a] Beginning in 1959, data include Alaska and Hawaii. Nonpublic school enrollment estimated. Projected enrollments begin in 1979.

[b] Fall enrollment reported beginning 1959. Fall enrollment prior to 1962 was not reported by grades; grade breakdowns for years 1959 through 1961 are estimates.

Source: Department of Education, National Center for Education Statistics.

246. Public Elementary and Secondary School Expenditures by State[a]

Selected School Years 1945-46—1979-80[b]

(Thousands)

State	1945-46	1949-50	1955-56	1959-60	1979-80
Total[c]	$2,906,886	$5,837,643	$10,955,047	$15,613,255	$90,176,803
Alabama	39,054	79,374	134,070	191,165	1,180,000
Alaska	–	–	–	24,195	386,403
Arizona	14,840	41,535	83,138	139,697	958,021
Arkansas	22,959	54,354	71,690	100,548	783,892
California	221,435	623,359	1,280,350	2,021,625	9,548,400
Colorado	25,861	59,458	126,061	189,508	1,383,941
Connecticut	41,174	83,748	156,406	231,407	1,346,300
Delaware	5,724	13,118	29,604	55,667	262,119
Florida	38,970	97,319	226,826	367,207	3,207,000
Georgia	46,102	95,225	166,676	236,764	1,693,968
Hawaii	–	–	–	48,766	269,418
Idaho	11,687	26,267	42,964	52,527	328,328
Illinois	178,815	358,198	627,899	846,734	4,315,892
Indiana	81,692	158,180	260,008	393,626	1,904,674
Iowa	59,525	114,174	186,992	235,678	1,344,955
Kansas	41,500	72,391	157,982	216,003	973,403
Kentucky	38,033	68,092	96,995	148,236	906,410
Louisiana	39,991	112,753	191,806	298,618	1,449,700
Maine	14,769	25,143	39,911	59,674	434,000
Maryland	35,116	94,545	186,622	286,550	1,701,417
Massachusetts	93,224	145,559	272,537	368,907	2,607,960
Michigan	134,015	274,534	581,448	811,973	4,231,609
Minnesota	64,667	118,163	258,676	352,448	1,840,179
Mississippi	21,080	40,786	81,329	148,791	701,000
Missouri	78,573	112,463	222,219	300,749	1,539,243
Montana	18,316	31,607	51,722	64,021	406,700
Nebraska	29,478	47,193	86,589	112,836	551,045
Nevada	3,427	8,757	21,638	32,641	331,422
New Hampshire	8,154	16,939	29,559	41,114	323,860
New Jersey	120,017	199,986	399,081	599,007	3,356,000
New Mexico	13,820	33,509	73,640	88,902	632,735
New York	351,711	617,811	1,256,339	1,742,717	9,068,000
North Carolina	63,477	151,323	225,311	294,744	2,210,120
North Dakota	14,594	24,905	41,687	59,694	248,041
Ohio	158,379	291,920	573,343	799,953	3,839,100
Oklahoma	45,467	87,611	150,036	185,751	1,103,300
Oregon	31,651	93,325	136,818	185,229	1,163,200
Pennsylvania	205,379	348,118	584,052	797,498	5,288,939
Rhode Island	13,929	21,538	37,350	53,035	331,603
South Carolina	28,959	63,465	141,732	136,686	937,378
South Dakota	15,683	27,071	44,392	53,855	280,450
Tennessee	39,596	104,576	155,927	214,459	1,200,749
Texas	138,465	303,013	546,691	757,092	5,256,018
Utah	17,897	33,800	68,861	97,490	665,029
Vermont	6,520	11,548	28,024	28,144	178,433
Virginia	47,840	100,902	188,478	266,942	2,017,804
Washington	59,661	113,845	225,113	319,393	2,271,898
West Virginia	40,108	69,666	96,059	122,434	629,798
Wisconsin	69,861	123,868	244,225	332,960	2,034,501
Wyoming	7,661	14,737	35,114	46,844	273,108
District of Columbia	14,031	27,871	38,060	52,752	279,340
Alaska	1,391	4,101	13,093	–	–
Hawaii	12,712	19,412	30,551	–	–

[a] Includes current expenditures, capital outlay, and interest for public day schools, expenditures for operation of summer and adult programs, community services, and community colleges.

[b] Data for 1979-80 are estimated by reporting states.

[c] Beginning in 1959-60, totals include Alaska and Hawaii.

Source: Department of Education, National Center for Education Statistics.

247. Public Elementary and Secondary School Expenditures by Character and State

School Year 1979-80[a]

(Millions)

State	Total expenditures	Current expenditures			Capital outlay	Interest on debt
		Total	Full-time day schools	Other programs[b]		
Total	$90,176.8	$81,503.7	$80,342.2	$1,161.5	$6,172.8	$2,500.3
Alabama	1,180.0	1,065.0	1,061.0	4.0	103.0	12.0
Alaska	386.4	357.6	357.6	–	12.1	16.7
Arizona	958.0	771.5	771.5	n.a.	157.1	29.5
Arkansas	783.9	570.2	569.0	1.2	102.5	111.2
California	9,548.4	8,829.4	8,770.0	59.4	441.0	278.0
Colorado	1,383.9	1,243.9	1,208.3	35.6	97.2	42.9
Connecticut	1,346.3	1,223.5	1,223.0	.5	97.0	25.8
Delaware	262.1	246.0	241.2	4.8	7.1	9.0
Florida	3,207.0	3,048.7	3,028.0	20.7	108.6	49.7
Georgia	1,694.0	1,510.5	1,510.5	–	159.3	24.2
Hawaii	269.4	261.6	259.1	2.5	7.8	–
Idaho	328.3	293.4	293.0	.4	28.5	6.5
Illinois	4,315.9	3,837.5	3,814.9	22.6	226.9	251.5
Indiana	1,904.7	1,658.2	1,638.7	19.5	123.5	123.0
Iowa	1,345.0	1,246.7	1,244.0	2.6	80.7	17.6
Kansas	973.4	905.9	899.4	6.5	51.6	15.9
Kentucky	906.4	818.0	815.0	3.0	55.8	32.6
Louisiana	1,449.7	1,331.7	1,330.0	1.7	90.0	28.0
Maine	434.0	408.0	395.0	13.0	16.0	10.0
Maryland	1,701.4	1,563.5	1,544.0	19.5	111.3	26.6
Massachusetts	2,608.0	2,467.0	2,457.4	9.6	63.1	77.8
Michigan	4,231.6	3,788.5	3,714.8	73.7	304.2	138.9
Minnesota	1,840.2	1,654.0	1,608.2	45.7	136.8	49.4
Mississippi	701.0	646.0	643.0	3.0	50.0	5.0
Missouri	1,539.2	1,432.2	1,408.5	23.7	78.8	28.2
Montana	406.7	359.0	352.0	7.0	41.7	6.0
Nebraska	551.0	524.3	521.5	2.8	14.8	12.0
Nevada	331.4	284.3	283.2	1.1	33.9	13.3
New Hampshire	323.9	298.9	297.6	1.2	19.3	5.7
New Jersey	3,356.0	3,160.0	3,100.0	60.0	36.0	160.0
New Mexico	632.7	509.3	506.6	2.7	117.4	6.0
New York	9,068.0	8,488.0	8,305.0	183.0	350.0	230.0
North Carolina	2,210.1	2,090.1	1,924.6	165.5	120.0	n.a.
North Dakota	248.0	227.3	227.0	.4	18.1	2.6
Ohio	3,839.1	3,619.8	3,548.3	71.5	150.0	69.3
Oklahoma	1,103.3	992.0	980.0	12.0	100.4	10.9
Oregon	1,163.2	1,036.2	1,033.0	3.2	105.0	22.0
Pennsylvania	5,288.9	4,743.2	4,632.0	111.2	208.5	337.3
Rhode Island	331.6	324.1	323.5	6	n.a.	7.5
South Carolina	937.4	824.4	814.5	9.9	92.6	20.3
South Dakota	280.4	249.0	247.1	1.9	28.8	2.6
Tennessee	1,200.7	1,070.6	1,056.2	14.3	122.6	7.5
Texas	5,256.0	4,379.5	4,359.9	19.6	876.5	–
Utah	665.0	517.0	503.0	14.0	130.0	18.0
Vermont	178.4	166.9	166.8	.1	7.8	3.7
Virginia	2,017.8	1,799.5	1,766.2	33.3	164.9	53.4
Washington	2,271.9	1,698.3	1,665.2	33.1	531.5	42.1
West Virginia	629.8	588.6	577.3	11.3	25.2	15.9
Wisconsin	2,034.5	1,878.3	1,852.9	25.4	120.8	35.4
Wyoming	273.1	217.3	216.6	.7	47.0	8.8
District of Columbia	279.3	279.3	276.8	2.5	(c)	–

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[a] Estimated by reporting states.

[b] Includes summer schools and adult programs, community services, and community colleges (under jurisdiction of local boards of education).

[c] Less than $50,000.

Source: Department of Education, National Center for Education Statistics.

248. Current Expenditures Per Pupil by State[a]

Selected School Years 1945-1946 to 1979-1980[b]

State	1945-1946	1949-1950	1959-1960	1969-1970	1979-1980
U.S. average[b]	$136	$209	$375	$816	$2,062
Alabama	69	117	241	544	1,549[c]
Alaska[d]	—	—	546	1,123	4,587
Arizona	137	241	404	720	1,635[c]
Arkansas	65	112	225	568	1,223[c]
California	169	n.a.	424[e]	867	2,173
Colorado	136	220	396	738	2,409
Connecticut	174	255	436	951	2,403
Delaware	152	259	456	900	2,519
Florida	103	181	318	732	1,594[c]
Georgia	65	123	253	588	1,189[c]
Hawaii	—	—	325	841	1,695
Idaho	117	186	290	603	1,535
Illinois	175	258	438	910	2,041
Indiana	145	235	369	728	1,724
Iowa	144	231	368	844	2,430
Kansas	141	219	348	771	2,372
Kentucky	86	121	233	545	1,293
Louisiana	101	214	372	648	1,797
Maine	109	157	283	693	1,859
Maryland	126	213	393	918	2,248
Massachusetts	180	236	409	859	2,607
Michigan	147	220	415	904	2,170
Minnesota	158	242	425	904	2,208
Mississippi	46	80	206	501	1,419
Missouri	137	174	344	709	1,811
Montana	215	268	411	782	2,209[c]
Nebraska	142	217	337	736	1,852
Nevada	162	246	430	770	2,019
New Hampshire	135	211	347	723	1,809
New Jersey	212	280	488	1,016	2,616
New Mexico	135	222	363	707	1,935
New York	210	295	562	1,327	3,197
North Carolina	81	141	237	612	1,800
North Dakota	138	226	367	690	2,006
Ohio	147	202	365	730	1,918
Oklahoma	112	207	311	604	1,872
Oregon	158	272	448	925	2,459
Pennsylvania	145	216	409	882	2,567
Rhode Island	161	240	413	891	2,304
South Carolina	74	122	220	613	1,353
South Dakota	154	230	347	690	1,943
Tennessee	76	132	238	566	1,306
Texas	118	209	332	624	1,496[c]
Utah	129	179	322	626	1,609
Vermont	123	193	344	807	1,771
Virginia	92	146	274	708	1,802
Washington	183	248	420	915	2,373
West Virginia	101	150	258	670	1,509
Wisconsin	148	230	413[f]	883	2,433
Wyoming	171	263	450	856	2,429
District of Columbia	172	256	431	1,018	3,096
Alaska	218	317	—	—	—
Hawaii	160	215	—	—	—

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[a] Data are for pupils in average daily attendance in full-time public elementary and secondary day schools.

[b] Beginning in 1959-1960, totals include Alaska and Hawaii; 1979-1980 data are estimated by reporting states.

Data for Alabama, Arizona, Arkansas, Montana, and Texas are for 1978-1979; data for Florida and Georgia are for 1977-1978.

[d] Because of the high cost of living in Alaska, per pupil expenditure data for this state cannot be readily compared to those for other states.

Estimated by Office of Education.

Excludes vocational schools not operated as part of the regular public school system.

Source: Department of Education, National Center for Education Statistics.

249. Average Annual Salaries of Classroom Teachers in Public Elementary and Secondary Day Schools by State

Selected School Years 1965-1966 to 1979-1980

State	1965-1966	1967-1968	1969-1970	1975-1976	1979-1980
U.S. average	$6,500	$7,320	$8,520	$12,448	$16,100
Alabama	5,150	5,725	6,817	10,597	11,638[a]
Alaska[b]	8,240	9,444	10,560	19,312	26,173
Arizona	7,025	7,300	8,715	12,394	15,835
Arkansas	4,740	5,596	6,273	9,648[c]	10,399[a]
California	8,150	8,900	9,750	15,200	19,450
Colorado	6,391	6,900	7,600	12,000	16,205
Connecticut	7,200	7,725	9,080	11,874	16,475
Delaware	7,150	7,625	8,900	12,545	16,148
Florida	6,435	7,200	8,300	10,496	11,196[a]
Georgia	5,350	6,595	7,170	10,622	n.a.
Hawaii	6,929	7,840	9,572	15,209	18,33
Idaho	5,685	6,045	7,103	10,212	13,61
Illinois	7,123	7,903	9,250	n.a.	17,78
Indiana	7,050	7,963	9,139	11,165[d]	15,078
Iowa	6,050	7,208	8,050	11,570	15,340
Kansas	5,785	6,507[c]	7,620	10,710	13,690
Kentucky	4,930	6,100	7,041	9,770	14,480
Louisiana	6,039	7,238	6,990	10,092[c]	13,770
Maine	5,550	6,150	7,575	10,620	12,450
Maryland	6,878	7,857	9,383	13,709	17,589
Massachusetts	7,100[e]	7,135	8,980	11,900	17,000
Michigan	6,850	8,000	9,823	15,540	19,456
Minnesota	6,641	7,348	9,592	12,261	16,750
Mississippi	4,190	4,611	5,870	9,314	11,900
Missouri	5,857	6,623[c]	7,825	10,490	13,847
Montana	5,800	6,350	7,650	11,000	12,668[a]
Nebraska	5,225	6,068	7,526	10,017	13,519
Nevada	7,025	7,825	9,248	12,716	16,191
New Hampshire	5,650	6,325	7,715	10,500	13,342
New Jersey	6,968	7,845	9,125	13,375	15,425[a]
New Mexico	6,356	7,067	7,840	11,005	14,674
New York	7,700	8,100	9,700	15,950[e]	19,200
North Carolina	5,337	6,115	7,444	11,165	14,355
North Dakota	5,120	5,650	6,760	9,888	13,263
Ohio	6,350	7,300	8,242	11,400	15,187
Oklahoma	5,650	5,916	6,987	9,600	13,210
Oregon	6,650	7,434	8,975	12,400	16,015
Pennsylvania	6,410	7,225	8,700	12,350	16,700
Rhode Island	6,325	7,400	8,808	13,381	17,929
South Carolina	4,675	5,630	6,750	9,904	12,947
South Dakota	4,650	5,100	6,300	9,314	12,350
Tennessee	5,100	6,000	7,200	10,299	13,158
Texas	5,950[f]	6,500	7,275	11,373	12,820[a]
Utah	6,260	6,700	7,644	11,360	14,965
Vermont	5,640	5,950	7,960	9,975	12,750
Virginia	5,650	6,600	8,000	11,300	14,025
Washington	6,825	7,750	9,025	13,615	18,815
West Virginia	4,990	5,800	7,610	10,480	13,000
Wisconsin	6,425[c]	7,274[g]	9,000	12,816	15,930
Wyoming	6,119	7,052	8,282	11,100	17,537
District of Columbia	7,500	7,800[d]	10,660	15,297	22,190

[a] Data are for school year 1977-1978.
[b] Because of the high cost of living in Alaska, data for this state cannot readily be compared with those for other states.
[c] Includes some personnel in addition to instructional staff.
[d] Data are for school year 1974-1975 in Indiana. In District of Columbia, data are for 1966-1967.
[e] Salary data reported as median salary.
[f] Excludes nursery and kindergarten schools.
[g] Excludes vocational schools not operated as part of the regular public school system.
Source: Department of Education, National Center for Education Statistics.

250. Estimated Revenue Receipts for Public Schools by Source of Funds and State

School Year 1979-1980

State	Amount (millions)				Percent of total		
	Total	Federal	State	Local and other[a]	Federal	State	Local and other[a]
Total	$90,405.3	$7,673.7	$42,804.7	$39,926.9	8.5	47.3	44.2
Alabama	1,166.9	153.0	750.0	263.9	13.1	64.3	22.6
Alaska	353.8	13.9	269.1	70.8	3.9	76.1	20.0
Arizona	993.9	130.3	438.1	425.4	13.1	44.1	42.8
Arkansas	657.6	96.1	333.9	227.6	14.6	50.8	34.6
California	9,300.0	900.0	6,600.0	1,800.0	9.7	71.0	19.4
Colorado	1,299.4	48.4	581.1	670.0	3.7	44.7	51.6
Connecticut	1,358.0	50.0	360.0	948.0	3.7	26.5	69.8
Delaware	263.7	34.2	163.8	65.7	13.0	62.1	24.9
Florida	2,909.7	238.8	1,678.9	992.0	8.2	57.7	34.1
Georgia	1,834.6	201.1	965.2	668.4	11.0	52.6	36.4
Hawaii	288.9	46.2	235.1	7.7	16.0	81.4	2.7
Idaho	285.9	32.4	163.4	90.1	11.3	57.2	31.5
Illinois	4,931.7	502.8	1,780.4	2,648.4	10.2	36.1	53.7
Indiana	1,945.2	120.0	1,030.6	794.6	6.2	53.0	40.8
Iowa	1,351.3	78.3	540.2	732.8	5.8	40.0	54.2
Kansas	950.5	65.2	399.2	486.0	6.9	42.0	51.1
Kentucky	1,058.0	145.0	697.0	216.0	13.7	65.9	20.4
Louisiana	1,425.0	230.0	795.0	400.0	16.1	55.8	28.1
Maine	439.0	41.0	216.0	182.0	9.3	49.2	41.5
Maryland	1,800.7	157.8	608.8	1,034.1	8.8	33.8	57.4
Massachusetts	2,763.4	140.0	964.5	1,658.9	5.1	34.9	60.0
Michigan	4,248.3	246.0	1,474.5	2,527.7	5.8	34.7	59.5
Minnesota	1,957.7	116.9	1,045.7	795.0	6.0	53.4	40.6
Mississippi	691.0	125.5	400.2	165.4	18.2	57.9	23.9
Missouri	1,726.1	163.3	636.9	925.9	9.5	36.9	53.6
Montana	392.9	41.9	193.1	157.9	10.7	49.1	40.2
Nebraska	605.1	38.6	100.5	466.0	6.4	16.6	77.0
Nevada	300.1	18.5	160.7	121.0	6.1	53.5	40.3
New Hampshire	296.6	19.4	28.9	248.4	6.5	9.7	83.7
New Jersey	3,410.0	130.0	1,310.0	1,970.0	3.8	38.4	57.8
New Mexico	575.4	92.0	391.0	92.4	16.0	68.0	16.1
New York	9,119.0	410.0	3,530.0	5,179.0	4.5	38.7	56.8
North Carolina	2,194.3	312.3	1,422.0	460.0	14.2	64.8	21.0
North Dakota	254.6	26.0	114.9	113.7	10.2	45.1	44.6
Ohio	3,880.3	250.0	1,704.7	1,925.6	6.4	43.9	49.6
Oklahoma	1,080.0	123.0	567.0	390.0	11.4	52.5	36.1
Oregon	1,190.0	100.0	400.0	690.0	8.4	33.6	58.0
Pennsylvania	5,085.2	468.7	2,177.4	2,439.0	9.2	42.8	48.0
Rhode Island	351.9	23.1	118.4	210.4	6.6	33.6	59.8
South Carolina	884.3	155.0	437.3	292.0	17.5	49.5	33.0
South Dakota	272.0	33.5	55.4	183.1	12.3	20.4	67.3
Tennessee	1,200.2	153.4	611.2	435.6	12.8	50.9	36.3
Texas	5,228.8	583.8	2,487.2	2,157.1	11.2	47.6	41.3
Utah	619.0	49.0	341.0	229.0	7.9	55.1	37.0
Vermont	211.8	15.5	59.1	137.2	7.3	27.9	64.8
Virginia	1,955.3	195.3	763.6	996.4	10.0	39.1	51.0
Washington	2,036.5	137.3	1,463.3	435.9	6.7	71.9	21.4
West Virginia	639.9	65.0	376.9	198.0	10.2	58.9	30.9
Wisconsin	2,048.0	89.7	771.2	1,187.1	4.4	37.7	58.0
Wyoming	287.9	21.0	92.3	174.7	7.3	32.1	60.7
District of Columbia	286.0	45.7	–	240.3	16.0	–	84.0

[a] Includes revenue receipts from local and intermediate sources, gifts, and tuition and fees from patrons.
Source: Department of Education, National Center for Education Statistics.

GLOSSARY

NOTE: Terms generally associated with a particular Federal agency or level of government are identified by the following abbreviations: **BC**—Bureau of the Census; **BEA**—Bureau of Economic Analysis; **BLS**—Bureau of Labor Statistics; **DA**—Department of Agriculture; **DC**—Department of Commerce; **IRS**—Internal Revenue Service; **OMB**—Office of Management and Budget; **S**(tate)-**L**(ocal) governments as reported by Census; **TD**—Treasury Department; **TF**-Tax Foundation.

Adjusted gross income (IRS): For Federal individual income tax purposes, gross income from all sources not specifically excluded minus certain deductions, primarily business expenses.

Appropriations (OMB): Legal authorization to make specified amounts of expenditures or to enter into obligations to make expenditures from the general fund or from special funds for specified purposes.

Assistance and subsidies (BC): Cash contributions and subsidies to persons and foreign governments, not in payment for goods or services or for claims against the government; includes direct cash assistance to public welfare recipients; veterans' bonuses; direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions; and payments for agricultural support programs and foreign aid.

Budget surplus or deficit (OMB): The difference between budget receipts and budget outlays (i.e., expenditures and net lending) in a given year. (See "Federal budget receipts" and "Federal budget expenditures.") Cash balances, appropriation balances, and surpluses or deficits of previous years are not part of the calculation of the budget surplus or deficit.

Business saving (BEA): Undistributed corporate profits with inventory valuation and corporate capital consumption (with adjustments), and corporate and noncorporate capital consumption allowances (with adjustment).

Capital consumption adjustment (BEA): The tax-return based capital consumption allowances less capital consumption allowances that are based on estimates of economic service lives, straight-line depreciation, and replacement cost.

Capital consumption allowances (BEA): A measure of the plant and equipment depreciated, worn out, damaged, or rendered obsolete during a given period of time.

Capital outlay (BC, S-L): Expenditures for the acquisition of or addition to fixed assets. Included are amounts for replacements and major alterations, but not for repair.

Character and object classification of expenditures (BC): A classification which focuses on the nature of spending apart from the functions served; distinguishes among purchases of goods and services for current operation and capital outlay; assistance and subsidies; interest on debt; and insurance benefits and repayments.

Charges and miscellaneous revenue (BC): Nontax revenue derived chiefly from fees, assessments, and other reimbursements for current services, and from rents and sales of commodities or services furnished incident to the performance of particular general government functions.

Consumer price index (BLS): A measure of the average level of prices in a fixed market basket of goods and services bought by urban wage earners and clerical workers and by all urban consumers, compared to the average level in a base period.

Corporate profits tax liability (BEA): Federal, state, and local taxes levied on corporate income of a given period, measured on an accrual basis.

Current operation expenditures (BC): Expenditures for salaries and wages, and for government purchases of goods and services such as supplies, material, and contractual services, other than capital outlays.

Depreciation charges (BEA, IRS): Charges made by private business and nonprofit institutions against receipts to account for the decrease in value of capital assets as a result of wear, accidental damage, and obsolescence, plus an estimate of corresponding depreciation in owner-occupied dwellings. Accepted accounting and tax practice permits various methods of deducting estimated depreciation to account for the gradual exhaustion of durable capital assets.

Direct expenditures (BC): Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than intergovernmental expenditure.

Disposable personal income (BEA): Personal income less personal tax and nontax payments to government.

Employment (BLS): Employed persons are those who did any work for pay during a specified week, or who worked without pay for 15 hours or more in a family enterprise (farm or business); also included are persons who did not work or look for work but who had a job or business from which they were temporarily absent during the week. Unemployed persons comprise those who did not work at all during the week and who were looking for work, or were on layoff from a job.

Expenditures: (See Government expenditures, Federal expenditures, etc.)

Farm output, index of (DA): A measure of the variation in the volume of farm output compared to the average in a base period. Farm output consists of farm production available for human use through sales from farms or consumption in farm households.

Federal budget expenditures (OMB, TD): In the unified budget concept, covers expenditures of all Federal agencies and trust funds. Expenditures are distinguished from net lending, and total budget outlays are the sum of expenditures and net lending. Expenditures of public enterprise funds and trust revolving funds are shown net of the receipts of such funds. Certain other receipts are also offset against expenditures in the new budget concept.

Federal budget receipts (OMB, TD): In the unified budget concept, covers receipts, net of refunds, of all Federal agencies and trust funds. Interfund and intragovernmental transactions are excluded. Does not include proceeds of borrowing or receipts of public enterprise and revolving funds.

Federal budget outlays (OMB): (See Federal budget expenditures.)

Federal debt limit (OMB, TD): A limit imposed by law (Second Liberty Bond Act as amended) on the aggregate face amount of outstanding obligations issued, or guaranteed as to principal and interest, by the United States except such guaranteed obligations as may be held by the Secretary of the Treasury.

244. Public Elementary and Secondary School Expenditures by Character

Selected School Years 1945-46—1978-79[a]

Character and function	Amount (millions)					Percentage distribution				
	1945-46	1949-50	1959-60	1965-66	1978-79	1945-46	1949-50	1959-60	1965-66	1978-79
Total	$2,907	$5,838	$15,613	$26,248	$86,712	100.0	100.0	100.0	100.0	100.0
Current expenditures										
Full-time day schools	2,707	4,687	12,329	21,053	78,951	93.1	80.3	79.0	80.2	91.0
Administration	133	220	528	938	3,896	4.6	3.8	3.4	3.6	4.5
Instruction	1,854	3,112	8,351	14,445	48,403	63.8	53.3	53.5	55.0	55.8
Operation of plant	270	428	1,085	1,763	8,565	9.3	7.3	6.9	6.7	9.9
Maintenance of plant	101	214	423	624		3.5	3.7	2.7	2.4	
Other school services[b]	214	452	1,033	1,583	7,709	7.3	7.7	6.6	6.0	8.9
Fixed charges[c]	135	261	909	1,701	10,378	4.7	4.5	5.8	6.5	12.0
Other programs[d]	11	36	132	648	357	.4	.6	.9	2.5	.4
Capital outlay[e]	111	1,014	2,662	3,755	5,448	3.8	17.4	17.0	14.3	6.3
Interest on school debt	77	101	490	792	1,955	2.6	1.7	3.1	3.0	2.3

[a] Beginning in 1959-60, data include Alaska and Hawaii.

[b] Includes expenditures relative to attendance, transportation, health, and food services.

[c] Payments to teacher retirement funds, social security, insurance premiums, and rent.

[d] Includes summer and adult programs, community services, community colleges and technical institutes under the jurisdiction of local school district. In 1949-50 and prior years, community services included in "Current expenditures" for full-time day schools.

[e] Prior to 1965-66, excludes capital outlay by nonschool agencies.

Source: Department of Education, National Center for Education Statistics.

245. Public Elementary and Secondary School Revenue by Government Source of Funds

Selected School Years 1929-30—1979-80[a]

School year	Amount[b] (millions)				Percentage distribution			
	Total	Federal	State	Local[c]	Total	Federal	State	Local[c]
1929-30	$2,088.6	$7.3	$353.7	$1,727.6	100.0	.4	16.9	82.7
1933-34	1,810.7	21.5	423.2	1,365.9	100.0	1.2	23.4	75.4
1937-38	2,222.9	26.5	656.0	1,540.4	100.0	1.2	29.5	69.3
1941-42	2,416.6	34.3	760.0	1,622.3	100.0	1.4	31.5	67.1
1945-46	3,059.8	41.4	1,062.1	1,956.4	100.0	1.4	34.7	63.9
1949-50	5,437.0	155.8	2,165.7	3,115.5	100.0	2.9	39.8	57.3
1953-54	7,866.9	355.2	2,944.1	4,567.5	100.0	4.5	37.4	58.1
1955-56	9,686.7	441.4	3,828.9	5,416.4	100.0	4.6	39.5	55.9
1957-58	12,181.5	486.5	4,800.4	6,894.7	100.0	4.4	39.1	56.5
1959-60	14,746.6	651.6	5,768.0	8,326.9	100.0	4.4	39.1	56.5
1961-62	17,527.7	761.0	6,789.2	9,977.5	100.0	4.3	38.7	57.0
1963-64	20,420.0	865.8	8,113.9	11,440.3	100.0	4.2	39.7	56.1
1965-66	25,356.9	1,997.0	9,920.2	13,439.7	100.0	7.9	39.1	53.0
1967-68	31,903.1	2,806.5	12,275.5	16,821.1	100.0	8.8	38.5	52.7
1969-70	40,266.9	3,219.6	16,062.8	20,984.6	100.0	8.0	39.9	52.1
1971-72	50,003.7	4,525.0	19,133.3	26,402.4	100.0	8.9	38.3	52.8
1973-74	58,230.9	4,930.4	24,113.4	29,187.1	100.0	8.5	41.4	50.1
1975-76	70,802.8	6,210.3	31,065.4	33,527.1	100.0	8.8	43.9	47.4
1977-78	80,925.0	6,575.0	35,692.0	38,658.0	100.0	8.1	44.1	47.8
1979-80	90,405.3	7,673.7	42,804.7	39,926.9	100.0	8.5	47.3	44.2

[a] Beginning in 1959-60, data include Alaska and Hawaii. Data for 1979-80 are estimated.

[b] Excludes nonrevenue receipts principally from bond sales, loans, and sale of property; includes in-kind payments.

[c] Includes revenue receipts of intermediate units and minor private contributions.

Source: Department of Education, National Center for Education Statistics.

Federal expenditures (BEA): Federal purchases of goods and services, transfer payments, grants-in-aid to state and local governments, net interest paid, and subsidies less current surplus of government enterprises. The basic differences between this and the unified budget basis for expenditures, apart from the fact that these data are converted to a calendar year basis, are that they are on an accrual basis, and exclude capital transactions that do not represent current production.

Federal funds (OMB, TD): Accounts designed for general support functions of the Federal government and not earmarked by law for a specific purpose.

Federal internal revenue collections (IRS): Total Federal taxes collected through the Internal Revenue Service. They make up 99 percent of all Federal taxes (customs and a few miscellaneous taxes are excluded).

Federal tax burden (TF): Estimates of the geographic origin of Federal taxes in terms of their ultimate incidence rather than the point of collection, based on a framework of assumptions and methods developed by the Tax Foundation.

Federal tax collections (TD): All internal revenue collections plus customs collections plus railroad unemployment insurance taxes collected by the Railroad Retirement Board, before refunds.

Federal tax receipts (TD): Internal revenue collections plus customs and railroad unemployment insurance taxes, net of refunds.

Federal tax receipts (BEA): Differ from tax receipts above chiefly in that business taxes are included on an accrual basis.

Full faith and credit debt (BC, S-L): State and local debt for which the credit of the government, implying the power of taxation, is unconditionally pledged.

Function classification of expenditures (OMB, BC): Focuses on the purposes which particular kinds of expenditures are designed to serve or facilitate. The classification used by the Office of Management and Budget distinguishes more than a dozen major groups of programs (each with subgroups), including national defense and veterans' benefits and services, health, education and related services, agriculture, commerce and housing credit, income security, interest, and general government. The function classification used by the Bureau of the Census is more appropriate to the analysis of state and local government programs. The categories include education, public welfare, highways, police and fire protection, health and hospitals, sewerage, interest, and general control. The Census Bureau classifies most veterans' services and benefits according to the type of service provided—e.g., education, health and hospitals, etc.—rather than under a single category as does the Office of Management and Budget.

General control expenditures (BC): Expenditures of the legislative and judicial branches, the office of the chief executive, auxiliary agencies and staff services. Includes personnel administration and other general administration.

General expenditures (BC): Total expenditures (see Government expenditures) less utility, liquor store, and insurance trust expenditures when used in reference to state or local governments separately.

General revenue (BC): Total revenue (see Government revenue) less utility, liquor store, and insurance trust revenue when used in reference to state or local governments separately. When combined for state-local totals, it refers only to taxes and charges and miscellaneous revenue to avoid duplicating intergovernmental revenue (see Revenue from own sources).

General revenue sharing (OMB, TD): Funds distributed to states and local general purpose governments by the Federal government under the State and Local Fiscal Assistance Act of 1972.

Government expenditures, total (BC): All money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved. (See also Direct expenditures, General expenditures, and Direct general expenditures.)

Government revenue, total (BC): All money received other than from issue of debt, liquidation of investments, and agency and private trust transactions. Includes tax collections, charges and miscellaneous revenue, intergovernmental revenue, utility, liquor stores, and insurance trust revenue for all funds and agencies of a government. Revenue is net of refunds and other correcting transactions.

Grants-in-aid (OMB, TD): Payments made by one government unit to another government unit for specified or general purposes. They represent Federal support for a state or locally administered program, or state support for a local program.

Gross debt (BC): All long-term credit obligations incurred and outstanding whether backed by a government's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations.

Gross national product or expenditure (BEA): The market value of the output of all goods and services produced by the nation's economy, before deduction of depreciation charges and other allowances for capital consumption.

Gross private domestic investment (BEA): Purchases of newly produced capital goods plus the value of the change in the volume of inventories held by business. Purchases include all new private dwellings, whether leased to tenants or owner-occupied.

Guaranteed debt (TD): Obligations of certain semi-public and public corporations which are guaranteed by the Federal government as contingent liabilities.

Guarantees (OMB): A Federal credit aid in which the Federal government pledges its financial liability for loans made by private, state, or local government institutions.

Highway trust fund (OMB, TD): A Federal trust fund (created under the Highway Revenue Act of 1956) through which is financed the expanded program of Federal highway aid. Appropriations based on certain highway user tax collections (on motor fuels, vehicles, and parts) are made to the fund, and from it Federal payments to states for highway construction are made.

Implicit price deflator for gross national product (BEA): A measure of the average level of market prices of goods and services represented in the national income and product accounts, compared to the average level in a base period.

Income: (See National income, Adjusted gross income, Personal income, Disposable personal income.)

Indirect business tax and nontax liability (BEA): All tax liabilities incurred by business, except for corporate income and social insurance taxes, plus general government nontax revenues from business. Nontax liabilities consist mainly of certain charges for government products and services, of fines and penalties, of donations, and of special assessments by state and local governments. Tax and nontax liabilities are measured on an accrual basis.

Insurance trust expenditures (BC): Cash payments to beneficiaries of contributory social insurance programs, such as Old-Age, Survivors, Disability, and Health Insurance; government employee retirement; unemployment compensation; sickness insurance; etc. Excludes cost of administration, intergovernmental expenditures for social insurance, and noncontributory payments to former employees.

Insurance trust revenue (BC): Revenue from contributions required of employers (excluding government as an employer) and employees for financing social insurance programs, and earnings on assets of such systems.

Intergovernmental expenditures (BC): Payments to other governments as grants-in-aid, shared revenues, payments in lieu of taxes, or as reimbursements for the performance of services for the paying government.

Intergovernmental revenue (BC): Revenue received from other governments as grants-in-aid, shared revenues, receipts in lieu of taxes, or as reimbursements for services performed.

Inventory valuation adjustment (BEA): Corporate profits and income of unincorporated enterprises include inventory profit or loss in customary business accounting. Current output in the national income accounts, however, includes only the value of the change in volume in inventories. The adjustment is that necessary to take account of this departure from business accounting. No valuation adjustment is necessary for farm inventories because farm income is measured exclusive of inventory profits.

Labor force (BLS): All persons 16 years of age or over who are employed or unemployed, according to established criteria. Total labor force includes members of the armed forces stationed either in the United States or abroad. These are excluded from civilian labor force. (See Employment.)

Liquor store expenditures (BC, S-L): Expenditures for purchase of liquor for resale and provision and operation of stores. Excludes expenditures for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor store revenue (BC, S-L): Revenue from sale of liquor and from related operations of publicly operated stores. Excludes collections from sales taxes and license taxes on alcoholic beverages, classified as tax revenue.

National income (BEA): The aggregate earnings of labor and property which arise from the current production of goods and services by the nation's economy. It consists of compensation of employees, profits of corporate and unincorporated enterprises, net interest, rents paid to individuals, plus taxes on earnings.

National income and product accounts (BEA): Accounts prepared and published by the U.S. Department of Commerce showing various aspects of the total output of the economy and of the total income received in the economy.

Net exports of goods and services (BEA): The excess of exports of goods and services (domestic output sold abroad, and the production abroad credited to U.S.-owned resources) over imports (U.S. purchases of foreign output, production in the United States credited to foreign-owned resources, and net private cash remittances to abroad).

Net interest (BEA): The total interest (monetary and imputed) received by or accruing to individuals and governments less total interest paid by governments. Government interest paid is excluded because it is not considered income arising out of current production.

Net long-term debt (BC, S-L): Total long-term debt less cash and investment assets of sinking funds and other reserve funds specifically held for redemption of long-term debt.

Net national product (BEA): The market value of the net output of goods and services produced by the nation's economy. It equals gross national product less capital consumption allowances.

Nonguaranteed debt (BC, S-L): Long-term debt payable solely from pledged specific sources which does not constitute an obligation on any other resources of the government if the pledged sources are insufficient.

Offsets to long-term debt (BC, S-L): Cash and investment assets of sinking funds, bond reserve and other reserve funds which are specifically held for redemption of long-term debt, and assets of credit funds which are pledged to redeem debt incurred to finance loan activities of such funds.

Parity ratio (DA): A measure of the change in the relationship between prices farmers receive for farm products and prices they pay for goods and services, compared to this relationship in the base period, 1910-1914.

Personal consumption expenditures (BEA): The sum of money and imputed expenditures made by consumers (individuals, nonprofit institutions such as hospitals, etc.) for goods and services. It excludes purchases of dwellings (included in gross private domestic investment), but includes rental value of owner-occupied houses.

Personal income (BEA): National income less various kinds of income not actually received by individuals, nonprofit institutions, etc. (i.e., undistributed corporate profits, corporate taxes, employer contributions for social insurance) plus certain receipts which do not arise from current production (i.e., transfer payments and government interest).

Personal saving (BEA): The difference between disposable personal income and personal consumption expenditures. It includes the changes in cash and deposits, security holdings, indebtedness, reserves of life insurance companies and mutual savings institutions, the net investment of unincorporated enterprises, and the acquisition of real property net of depreciation. Personal saving includes saving by individuals, nonprofit institutions, and private pension, health, welfare, and trust funds.

Producer price index (BLS): A measure of the average level of prices for approximately 2,800 commodities at the primary market level (usually the level at which the commodity is first sold commercially in substantial volume), compared to the average level in a base period.

Production workers (BLS): Working foremen and all nonsupervisory workers, including trainees, engaged in any type of production operation or closely associated services. Excludes supervisory employees (above the working foreman level) and their clerical staffs.

Public enterprise funds, Federal (OMB): Revolving funds (see definition below) with receipts primarily from outside the government. They include nearly all of the government corporations, the postal fund, and various unincorporated business-type enterprises.

Public welfare (BC): Governmental activities for institutional and noninstitutional assistance to the needy including administration of such assistance.

Purchasing power of the dollar (BLS): A measurement of the quantity (not quality) of goods and services that a dollar will buy in a specified market (e.g., consumer or producer) compared with the amount that it could buy in some base period. It is obtained by taking the reciprocal of an appropriate price index.

Revenue from own sources (BC, S-L): Total revenue from own sources consists of taxes, charges, and miscellaneous revenue, and revenue from utility, liquor stores, and insurance trust. General revenue from own sources is limited to taxes, charges, and miscellaneous revenue.

Revolving and management funds, Federal (OMB): Revolving funds are those which finance a cycle of operations in which the expenditures generate receipts which are available for continuing use. They include public enterprise funds and intragovernmental funds (funds with receipts primarily from inside the government). Management funds facilitate accounting for and administration of activities financed by two or more appropriations. The receipts of revolving and management funds are not included in budget receipts. They are deducted from expenditures of these funds in deriving budget expenditures.

Severance taxes (BC): Taxes imposed on removal from land or water of natural products, such as oil, gas, other minerals, timber, and fish.

Shared revenue (OMB, TD): Payments to the states and localities of a portion of the proceeds from the sale of certain Federal property, products and services, and payments to the Territories of certain Federal tax collections derived within their boundaries or from transactions affecting them.

Short-term debt (BC, S-L): Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. It includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Special districts (L): Independent governmental units created to provide a single function or limited functions and having the power to tax, impose service charges, or incur debt therefor.

Special issues (TD): Securities issued by the Treasury for investment of reserves of government trust funds and for certain payments to veterans.

Standard Metropolitan Statistical Area (DC): An integrated economic and social unit having at least one city with 50,000 or more inhabitants; or, contiguous places with population densities of at least 1,000 persons per square mile, with a total population of 50,000 or more. The county or counties in which these areas are located must have a total population of at least 75,000.

Surplus or deficit (BEA): Government revenues less expenditures, national income and accounts basis.

Tax Index (TF): A measure of the average level of taxes, by type of tax and by level of government, compared to the average level in a base period. A separate Tax Index is available for all governments, for the Federal government, and for state-local governments combined.

Taxable income (IRS): For Federal individual income tax purposes, adjusted gross income less personal deductions and exemptions.

Total debt (S-L): All long-term obligations of the government and its agencies (whether backed by the unit of government's full faith and credit or nonguaranteed) and all interest-bearing short-term credit obligations. Long-term obligations are those repayable more than one year after issue.

Transfer payments (BEA): Payments to individuals by government and business for which no goods or services are currently rendered. Examples are benefits from social insurance funds, relief payments, military pensions, mustering-out pay, and corporate gifts to nonprofit institutions.

Treasury obligations (TD): Treasury certificates and bills are short-term Federal securities: certificates maturing in 1 year, bills in 90 or 91 days. Treasury notes are Federal securities with maturities ranging from 2 to 5 years. Treasury bonds are Federal securities with maturity dates ranging from 6 to 50 years.

Trust funds, Federal (OMB, TD): Those funds which are established to account for receipts which are held in trust by the government for use in carrying out specific purposes and programs in accordance with a trust agreement or a statute.

Unemployment: (See Employment.)

Utility expenditures (BC, L): Expenditures for construction or acquisition of publicly owned utility facilities or equipment, for production and distribution of utility commodities and services, and for interest on debt. Expenditures for administering utility debt and investments and for providing services to the local government are not included. Such costs are general expenditures of the local government.

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